

attachments

policy guidelines for the development of the fy 1999-00 budget

general policy:

The budget will be structurally balanced; all recurring expenditures will be supported by recurring revenues. The budget will be formulated in accordance with the Reserve and Tax Reduction Policy Guidelines.

Once the budget is adopted, lump-sum budgeting will be used in accordance with the *Lump Sum Budgeting Guidelines*. The Board of Supervisors may remove lump-sum budgeting privileges as necessary in accordance with the policy.

All positions will be fully funded in the budget or designated for elimination in accordance with the *Fully Funded Position Policy*.

Maricopa County will begin moving to a performance-based budgeting process. For the FY 1999-00 budget development cycle, all appointed, elected and Judicial Branch departments will identify programs and associated quantitative measures of the input, activity, and program outcomes.

Consistent with the County's "broad-band" compensation plan, additional funding for FY 1999-00 pay increases will be allocated to departments based on demonstrated need. Factors to be considered will include but are not limited to attrition rates and relevant market data.

The Budget will be developed in accordance with the Countywide Competitive Analysis Policy.

Additional funding for jail and juvenile detention facilities will be provided for in the budget in accordance with the voter-approved Jail Excise Tax and its enabling statute.

OMB will analyze all base budgets to identify possible increases or reductions, and will analyze all budget issue requests in detail, with particular focus on their impact on program outcomes.

Budget issue requests will be reviewed on a limited basis, with only the highest priorities recommended. Primary consideration will be given to:

mandated health care;

criminal justice issues, including new or enhanced programs that reduce over-crowding in jail and juvenile detention facilities;

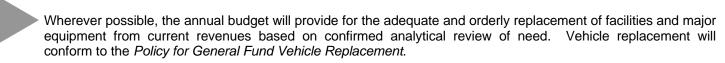
funding for pay increases based on each department's demonstrated need.

Directors and Program Managers will critically review new, unfunded or under-funded program mandates from the State and Federal governments to determine the fiscal impact to the County and propose funding solutions.

Wherever possible, grants and other non-County revenue sources will be used before allocating General Fund resources.

Grant and other special revenue budgets will be developed in accordance with the *Policy for Administering Grants* and the *Indirect Cost Policy for Grant Programs*.

Matching funds will be budgeted only to the extent required by law or by contracts and agreements specifically approved by the Board of Supervisors.



revenues:

Budget requests for anticipated grants must be supported by existing grant agreements or grant applications.

Where appropriate, services and programs will be supported by user fees. User fees should recover the County's full direct and indirect costs, unless market considerations dictate otherwise. All user fees will be reviewed annually in conjunction with the budget development process.

Anticipated revenue from fee increases will not be budgeted unless such increases have been approved by the Board of Supervisors.

Upon request, all departments, Offices, and the Judicial Branch will report to the Board via OMB, all non-appropriated funding sources available to support County operations, either directly or indirectly. Such reports where investigatory or security issues are of concern will be addressed on an individual basis.

expenditures:

OMB will prepare budget targets for each agency based on current FY 1998-99 budgets, with the following adjustments:

The annualized cost of FY 1998-99 approved budget issues.

Net increases in operating costs for new capital facilities, and other additions to County maintained facilities.

The annualized cost of any other items approved by the board that have a budget impact in future years.

OMB may adjust budget targets at any time during the budget development process prior to the Board's adoption of the Tentative Budget.

No "carryover" capital outlay or capital improvements will be budgeted unless specifically approved by the Board of Supervisors. Departments that do not identify and receive approval for carryover items will be required to eliminate them or fund them from within their operating budgets.

Major Maintenance projects and Vehicle Replacement for the General Fund will be budgeted in General Government. All non-General Fund departments will fund their own Major Maintenance projects and Vehicle Replacement.

budget process:

These policy guidelines will be followed by all Appointed, Elected and Judicial Branch departments in preparing FY 1999-00 budget requests.

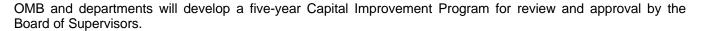
All Appointed, Elected, and Judicial Branch departments will submit budget requests to the Office of Management and Budget (OMB) following the detailed timeline, directions and format prescribed by OMB.

Department organizational/financial structures for operating budgets will be established and finalized prior to budget submission.

All budgets will be developed in accordance with budget preparation system instructions. Upon approval of the budget, departments will update their budgets to reflect monthly, or calendarized, format for the new fiscal year.

The Deputy County Administrator (DCA) will negotiate budget recommendations with Elected Officials and Judicial Branch departments. If agreement cannot be reached with the DCA, the Presiding Judge and elected officials may continue negotiation directly with the County Administrative Officer or the Board of Supervisors.

capital improvement projects:



The Board of Supervisors may allocate carry-over fund balances to one-time capital items in accordance with the Reserve and Tax Reduction Policy.

When requesting funding for capital improvement projects, departments will provide estimates of increased operating costs associated with each individual project.

internal charges and indirect cost allocations:

Internal service departments and County Counsel will develop estimates of base and discretionary charges for each department they serve according to instructions from OMB. All estimates will be reviewed by the user departments, OMB and Finance. The deadline for submitting internal service cost estimates to OMB is December 31, 1998. Internal service costs will be released to departments on January 20, 1999.

Base-level or non-discretionary internal services will be charged at the fund level. General Fund department charges will be budgeted in General Government. Discretionary internal service charges are the responsibility of the requesting agency.

The Department of Finance will assess Central Service Cost Allocation charges from all non-General Fund agencies except grants based on a full-cost allocation methodology. Finance will provide departments that administer grants with an indirect cost rate established according to the methodology allowable by the grantor.

Funding for the Self Insurance Trust Fund will be assessed from all funds as a base-level charge. The funding plan provides for an ending cash balance to equal the projected fiscal year's paid losses and claims related expenses.

use of the jail facilities excise tax:

The jail tax is a non-recurring revenue source. Consistent with Maricopa County's budgetary and fiscal policies, it is the intent of the Board of Supervisors, whenever possible, to use funding from recurring revenue sources to fund operating expenditures, including alternative jail population reduction programs. Budget issues for these programs will be given high priority in the FY 1999-00 budget process.

Existing jail and juvenile detention operating costs will be held to a minimum, and will not exceed the required Maintenance of Effort allocation to the Jail Tax Fund from the General Fund.

Operating costs for new jail and juvenile detention facilities will be supported by allocations from the General Fund to the Jail Tax Fund above and beyond the required Maintenance of Effort whenever possible.

budget calendar

1998

November 30 BOS adoption of FY 1999-2000 Budget Development Guidelines

December 31 Internal Service Cost Estimates Due

1999

January 12 Budget Kick-off (Targets distributed)

January 13 - 19 FY 1999-2000 Budget System Training

January 20 Internal Service Costs Released

February 26 Departmental Budgets are due back to OMB

February 26 - March 26 OMB reviews Departmental Budgets

March 15 - April 9 Deputy County Administrator reviews Appointed Department Budgets and

negotiates Elected Official/Judicial Branch Budgets (Analysts review their

departments with Deputy County Administrator)

April 5 Elected Official/Judicial Branch Budget Presentations to BOS

April 12 - May 14 OMB consolidates Departmental Budgets

May 24 CAO Presents FY 1999-2000 Budget to Board of Supervisors

June 1 Board Adopts FY 1999-2000 Tentative Budget

June 2 - June 18 Public Hearings held in Supervisory Districts, as requested

June 21 Final Adoption of FY 1999-2000 Budget

August 16 Board of Supervisors sets Tax Rate

lump sum budgeting policy guidelines



introduction

The Lump Sum Budgeting Policy is designed to provide greater budgetary flexibility and accountability at the Department/Special District level and provide further incentives to conserve County resources. Within broad guidelines, departments will have the discretion to shift resources within their lump sum budgets in order to meet their program objectives at the least cost to County taxpayers.

a. definitions

department: All Maricopa County Departments, including Elected Official Offices, Court Departments, and Appointed Departments.

special district: All Maricopa County Special Districts, including the Flood Control District, Library District, and Stadium District.

lump sum budget: The budget appropriated by the Board of Supervisors/Board of Directors for a department/special district, also known as a budget item as referenced in A.R.S. §42-303.

personnel services component: The component of the lump sum budget appropriation to be used for expenditures related to personnel services.

operations component: The component of the lump sum budget appropriation to be used for expenditures related to supplies, services and capital outlay.

b. policy guidelines

- 1. Department/Special District budgets will be appropriated in lump sums by fund on an annual basis. The total lump sum budget for a department will be segregated by fund into a component for personnel costs and a component for other operating costs, such as supplies, services, and capital outlay.
- 2. Departments/Special Districts will be required to develop and submit detailed calendarized revenue and expenditure budgets that will be loaded into LGFS. These calendarized budgets will be prepared by org, object code and position per instructions developed by the Office of Management and Budget. Detailed budgets and actual expenditures and revenues will be monitored and reviewed, and will serve as the basis for developing future lump sum budgets.
- 3. Lump sum budgets are not guaranteed from one fiscal year to the next. Each year, lump sum budget amounts for each department will be reestablished based on detailed reviews of spending needs and priorities.
- 4. Departments/Special Districts must not exceed their lump sum budgets, and will be expected to absorb unanticipated cost increases. In addition, departments will be required to make expenditure reductions should a revenue shortfall occur. Departments/Special Districts will be held responsible for bottom-line performance; significant deviations from annual budget allotments may result in a department being placed on a controlled line-item budget.
- 5. Departments/Special Districts may only transfer appropriations between their personnel services component and their operations component after review by the Office of Management and Budget and approval by the Chief Resource Officer or County Administrative Officer; elected and court officials have the right to appeal to the Board of Supervisors/Board of Directors. Transfers between the personnel services component and the operations component will not be approved unless the department can show that there is no increased full-year budgetary impact of the transfer.

- 6. Departments/Special Districts will have authority to adjust the detailed monthly revenue and expenditure budgets for the remainder of the current fiscal year within the personnel services component and the operations components of the lump sum. However, calendarization changes within personnel services component must not result in a full-year impact which would require additional funding.
- 7. Detailed management and review of large capital improvement projects is necessary, since these projects often involve expenditure of millions of dollars of public funds. Capital improvement projects will be budgeted on a project-by-project basis, and project costs will not be allowed in excess of 10% above project budgets. The Department of Transportation and the Flood Control District can budget a contingency to fund overages of up to 10%. Reallocation of appropriated funds between projects must be approved by the Board of Supervisors/Board of Directors. Capital improvement project expenditures will be reported to the Board on at least a quarterly basis, and departments that manage capital improvement projects must notify the Board of any potential overruns in the current or five-year projection as soon as the project overrun is identified.
- 8. All positions must be fully funded and budgeted in accordance with the Funded Positions Policy. In order to create new positions, departments/special districts must first verify full-year funding and add it to their personnel services budget component, if need be. If a position loses funding, it will be identified and eliminated. In order to avoid overstating expenditure estimates, all personnel services components will include a reasonable allowance for personnel savings due to natural staff turnover, as negotiated annually during the budget process.
- 9. The Department of Finance will prepare a monthly analysis of budget variances by department and fund, and will investigate any negative variances. This process will assist the Office of Management and Budget by ensuring accurate estimates, identifying budget savings, and assisting in preparation of the following year's budget targets.
- 10. Departments/Special Districts with negative year-to-date variances will develop and implement budget-balancing plans, subject to review and approval by the Office of Management and Budget. Lump-sum budgeting privileges may be withdrawn from departments by the Board of Supervisors/Board of Directors at any time due to significant risk of budget overruns, and controls <u>may be</u> instituted based on detailed calendarized budgets. In addition, the Board of Supervisors/Board of Directors may choose to ask a department/special district to submit a reduced budget for the subsequent fiscal year. The budget reduction should equal the net amount of the overrun in the current fiscal year. Whenever a "subsequent fiscal year" budget reduction is duly adopted, such reduction must be achieved by mid-year (12/31) or further sanctions may be imposed.
- 11. Department/Special District management will be responsible for verifying funding availability for purchase requisitions. Where feasible, efforts will be made to decentralize procurement of supplies and services at the department level.
- 12. Institution of this policy is an internal management control. It does not affect the County's obligation for goods and/or services provided to the County, or for contractual obligations incurred by a County Official with apparent authority in violation of this policy.

funded positions policy

a. introduction

The Funded Position Policy is designed to provide departments with the guidelines established for requesting new positions and to ensure that all current position remain fully budgeted throughout the fiscal year. Any position, either filled or vacant, that becomes underfunded or unfunded must be fully funded or deleted.

b. definitions

budgeted position: A position that is specifically budgeted within a department's lump sum by position number, classification, full time equivalent, and pay grade. Positions must be budgeted for at least the salary of the employee that fills the position.

full time equivalent (fte): The full-time percentage of a particular position, with a value greater than zero but no more than 1.00.

fully funded position: A position included in a budget that is fully funded by the general revenues of the County, a special revenue source, or a grant.

payroll liability The salary, benefits, payoff of accrued vacations and compensatory time, and career center expenses.

underfunded position: A position for which a department has 1% to 99% of the funding required for the position budgeted.

unfunded position: A position included in a budget that is <u>not</u> funded.

c. new position establishment policy guidelines

- 1. In order to create a new position, departments must submit a request to the Department of Human Resources on an official form that includes the following information:
- ► Class code and title of the position or positions requested.
- ▶ The number of positions requested.
- Brief description of the purpose of the new position(s).
- ▶ The funding source of the position and location in the current budget.
- ▶ A list of any positions to be deleted in conjunction with creating the new position, along with a description of any other budgetary reductions made to offset the cost of the new position(s). If this includes budget adjustments outside of the personnel services lump sum, an additional review by Office of Management and Budget (OMB) and approval by the County Administrative Officer (CAO) will be needed.
- ▶ All new position requests must be signed by the department director, elected official, or chief deputy to an elected official.
- ► The Department of Human Resources will review the classification and pay grade of the requested new position. If approved, the request will be signed by the Director of Human Resources.
- 2. Requests approved by Human Resources will be forwarded to the Office of Management and Budget (OMB). OMB will verify that the requested positions have been budgeted appropriately and that there is adequate funding to support the budget as a whole, including the new position. New positions will not be approved by OMB unless their full annualized cost can be supported within the department's lump sum budget or other funding has been approved by the Board of Supervisors. OMB will also verify that the request complies with established policies and priorities of the Board of Supervisors. If approved, the request will be signed by the Budget Manager or the Deputy County Administrator.

- 3. On approval by OMB, position requests from elected or court departments will be created. Requests from appointed departments will be forwarded for final approval and signature by the Chief Administrative Officer prior to creation.
- 4. If a request is denied by Human Resources or the Office of Management and Budget, elected or court departments may appeal the decision to the Board of Supervisors. If approval by the Board is received, alternative funding must be authorized to support the request.

d. position funding policy guidelines

- 1. Each year as part of the budget process, departments must verify that funding is adequate for all budgeted positions. The Office of Management and Budget will validate that position funding is adequate, and will identify all positions that are potentially unfunded or underfunded.
- 2. Personnel savings due to natural staff turnover will be budgeted in all departments at appropriate levels. If actual personnel savings reaches high levels due to failure to fill positions for extended periods, adjustments will be made to either eliminate the positions or make efforts to fill them.
- 3. Departments with vacant underfunded positions will discuss the funding shortfall with OMB. Departments have the option of eliminating the position(s) or identifying additional funding for the position(s).
- 4. OMB and the departments will delete, from all data bases, the identified vacant unfunded and vacant underfunded positions concurred on by the departments. Those positions identified as vacant unfunded and vacant underfunded positions where departments do not concur will be presented to the Board of Supervisors for possible action.
- 5. Unfunded and underfunded <u>filled</u> positions shall be handled through a separate process. Departments will identify the a) positions to be reviewed; b) service impact (if eliminated); c) cost to maintain and subsequently fund; and d) payroll liability if RIF'd. This information shall be forwarded for validation to the Office of Management and Budget. OMB will consolidate the information and forward it to the Board of Supervisors for possible action at a future Board meeting.
- 6. Departments will have to resolve any unfunded or underfunded position issues through appropriate action. If this action requires a Reduction In Force, it will be handled in a uniform manner and in accordance with the procedures established through the Human Resource Department. Any payroll liability costs associated with RIF'd positions will need to be absorbed in the department's lump sum budget.
- 7. If, during the fiscal year, additional funding becomes available that may be spent on personnel, departments can establish new positions via this policy.

reserve and tax reduction policy

introduction

This policy establishes the guidelines for the maintenance and use of any reserve fund balances, which is defined as the difference between fund assets and fund liabilities. A reserve fund balance that is determined to exist during any fiscal year will be budgeted for the next fiscal year according to priorities set forth below. The policy provides for budgetary stability, debt reduction and, ultimately, stabilization and reduction of tax rates when possible. During times of economic downturn, such as an unexpected decrease in revenues or unavoidable increase in expenditures, the policy will stabilize the general fund until appropriate long-term budgetary adjustments are made. However, every attempt shall be made to forecast economic changes and manage finances in the new environment without expenditure of reserves or an increase in taxes. Reserves above the base level determined to ensure financial stability should be used to retire debt in advance of maturities.

Further, this policy sets budgetary and financial guidelines regarding the reduction of taxes. The purpose of the policy is to demonstrate a commitment to the maintenance and, when possible, reduction of the tax rate while ensuring that Maricopa County remains financially stable and accountable to the citizens.

reserve policy guidelines

- ▶ The Board of Supervisors will maintain a reserve which will be the unreserved fund balance for the County.
- After the close of the fiscal year and during the annual Strategic Planning & Business Plan Update process, the Office of Management and Budget and the Department of Finance will determine the status of the unreserved fund balance and outstanding debt in light of revenue projections and other economic considerations.
- ▶ Based on this review and prior to the adoption of the annual budget, the County Administrative Officer (CAO) will recommend to the Board of Supervisors a target unreserved balance for the coming fiscal year. If the target unreserved balance is to change, the CAO will make the necessary recommendations in accordance with this policy. The CAO will also recommend retention of proceeds from the sale of major County assets in the event of liabilities related to such assets, including but not limited to any environmental clean-up.
- ► The expenditures under this policy may include any of the following:
 - ► Fiscal stabilization by supplementing revenues during economic downturns. Such use shall include a plan to implement the appropriate budgetary and financial management changes to accommodate the new economic environment.
 - Reduction of cash flow borrowing.
 - ► Funding of one-time capital purchases with cash to avoid incurring debt, as long as sufficient reserves remain to ensure financial stability.
 - Retiring outstanding long and/or short term debt.
 - ▶ Funding outstanding liabilities associated with major assets that were formerly owned by the County.
- Such expenditures will be budgeted as an appropriated fund balance in the annual budget.
- Proceeds from the sale of County-owned land and buildings will be maintained in reserve for capital improvements.
- Any use of the reserve balance must support the Tax Reduction section below.

tax reduction policy guidelines

- ► The County, unless otherwise mandated by a vote of the citizenry or legislative enactment, will strive to set the county-wide tax rate at current or lower levels.
- ► The Board of Supervisors may reduce tax rates under the following conditions:
- 1. According to reasonable estimates, the tax reduction is sustainable for the foreseeable future.
- 2. The proposed operating budget contains no one-time revenues supporting on-going expenses. That is, recurring revenue must exceed recurring expenditures. Furthermore, projections of recurring revenue based on the proposed tax rate (after the tax reduction) must at least equal expenditures.
- 3. The Maricopa County reserve balance is sufficient to ensure against cash-flow borrowing and unexpected economic changes.
- Attempts have been made to reduce short-term debt in advance of due dates, therefore, eliminating recurring short-term debt.
- When possible, attempts are made to fund one-time capital purchases with cash rather than incurring further debt.

cashflow and general fund minimum fund balance memo



TOM MANOS Chief Financial Officer



Financial Resources Management

May 6, 1999

To: Sandi Wilson, Deputy County Administrative Officer

From: Tom Manos, Chief Financial Officer

Subject: Cashflow and General Fund Minimum Fund Balance

The following memo outlines the assumptions and approach we have used to determine the minimum amount of fund balance the General Fund should maintain.

The Department of Finance and the County Treasurer have agreed to designate certain funds as "County Operating Funds". These funds represent the resources available to finance the County's expenditures. If these cash balances at exhausted a short-term borrowing instrument (Line of Credit, Tax Anticipation Note, Internal Borrowing Agreement) wou be required. Below is a list of the County Operating Funds.

- General fund
- Capital Improvement Fund General fund
- Solid Waste fund
- Equipment Services Fund
- Reprographics
- Telecommunications
- Benefits Trust
- Payroll and Expense Clearing
- All MIHS Funds

Other funds like the Risk Management Trust, Transportation and Flood Control all have strong positions, but for legal reasons they are excluded from being designated a "County Operating Fund".

- For this analysis, we further restrict the above list of funds to the General fund, Solid Waste Fund, and Internal Service Funds. The funds not used are excluded for the following reasons:
- The payroll and expense funds are clearing accounts for outstanding accounts payable and payroll warrants. They have positive cash balances, but we consider the cash spent once funds have moved to these accounts.
- The Capital Improvement Fund is committed to infrastructure projects.
- The MIHS funds are excluded because of their management autonomy and because of the uncertainty of their long-term relationship with the County.

The County strongest financial position, due to property tax payments, occurs in November and May. Historically, the C Fund reaches its lowest fund balance position between September and October. As you can see from the attached fina statement, the fund balance decreased \$39.2 million in this period.

The following calculation determines the minimum general fund balance needed for fiscal year 1999-00

- Increase the \$39.2 millionst quarter accumulated deficit in fiscal year 1998-99 by 6% (assumed budget activity grow FY1999-00). This results in a projected cash need of \$41.5 million for next year.
- 2) Divide the \$41.5 million by 53%. This restates the estimated decrease in cash balance to a fund balance. The rest calculation equals \$77.8 million. At the end of FY1997-98, 53% of the fund balance in the General Fund related to cash on hand. The remaining 47% were other assets and liabilities, with the most significant being a \$45 million act wo months of sales tax.
- 3) Reduce the \$77.8 million by the estimated cash (average daily balance) for the Solid Waste and Internal Service Ft This results in an amount equal to \$56.4 million.

In summary, \$56.4 million dollars is our estimate of the minimum fund balance the General Fund should maintain to avo term borrowing. This calculation is based on the assumption that spending will be calendarized in a similar manner to or year and that MIHS cash is not available for other County needs. Our projection can be adjusted for changes in either c assumptions.

Let me know if you have any questions.

cc: David R. Smith, County Administrative Officer Andrew Huhn, Finance Manager Chris Bradley, Budget Manager



General Fund - Financial Status by Object FY 1999 Through March 31

107517592	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual
Beginning Fund Balance	\$ 107,517,592	\$ 84,365,717	\$ 76,389,440	\$ 68,297,260	\$ 109,381,982	\$ 123,478,667	\$ 114,047,656	\$ 108,868,954	\$ 108,904,308
Revenues									
Real EstateTaxes	934,919	685,568	5,357,024	51,470,946	34,545,445	3,372,932	2,315,281	3,359,924	8,592,921
Personal Property Taxes	142,969	413,394	1,150,590	2,746,894	1,637,836	1,677,596	2,107,285	(69,427)	(40,707)
Tax Penalty and Interest	609,137	397,683	330,441	314,199	357,764	602,966	902,166	2,487,404	274,624
Licenses and Permits	276,067	192,006	178,959	312,380	236,045	244,875	211,191	221,175	241,826
Intergovernmental	1,549,827	1,171,891	1,547,632	2,458,542	892,928	2,435,089	1,749,026	1,155,093	2,258,987
Sales Taxes	22,192,204	23,183,240	21,093,414	20,936,947	21,725,958	22,419,519	22,472,396	26,779,330	21,657,839
Vehicle License Tax	2,680,248	7,099,628	6,596,363	6,396,733	6,504,083	6,497,580	6,610,027	6,124,492	6,952,881
Charges, Fees, Fines & Forfeits	2,468,506	2,414,498	2,749,264	2,504,516	2,843,039	2,564,170	2,649,565	2,823,117	3,029,445
Patient Charges	4,440	223,238	11,500	231,135	42,146	17,430	23,187	16,391	12,365
Miscellaneous	1,691,997	556,333	783,645	2,367,139	240,321	409,876	2,365,242	369,341	720,818
Inventory Charges	-	-	-	-	-	-	-	-	-
Total Revenues	32,550,315	36,337,479	39,798,832	89,739,431	69,025,565	40,242,035	41,405,367	43,266,840	43,700,999
Expenditures									
•									
Personnel Services	23,696,581	21,529,097	22,558,350	24,768,644	22,159,954	23,045,443	22,859,074	21,370,015	23,648,189
Supplies	544,412	1,553,598	1,636,228	1,857,997	1,322,998	870,654	1,671,386	1,110,808	1,178,136
Services	11,146,382	6,155,182	6,700,808	6,226,899	6,577,548	5,619,261	5,887,535	5,062,687	8,815,602
Mandated Health Care Payments	17,213,665	13,956,456	13,969,014	13,951,477	14,934,455	14,054,538	13,996,860	33,038,424	28,022,106
Miscellaneous	126,458	254,907	918,215	684,035	694,719	301,968	786,432	362,270	402,753
Bonds and Related Expenditures	118,941	6,942	4,001	501	635,277				59
Capital Outlay Warehouse Purchases	230,161	701,918	2,020,108	856,276	476,000	5,614,060	1,279,203	1,206,667	1,007,671
Total Expenditures	53,076,598	44,158,100	47,806,724	48,345,828	46,800,951	49,505,923	46,480,491	62,150,872	63,074,516
Other Financing Sources (Uses)									
Transfers In	776,416	746,353	817,720	598,409	774,079	772,098	798,430	19,821,395	14,757,751
Transfers Out	(3,402,008)	(902,008)	(902,009)	(907,289)	(8,902,008)	(939,220)	(902,009)	(902,009)	(902,008)
Total Other Financing Sources (Uses)	(2,625,592)	(155,655)	(84,289)	(308,880)	(8,127,929)	(167,122)	(103,579)	18,919,386	13,855,743
rotal outer rinarioning obtained (0000)	(2,020,002)	(100,000)	(01,200)	(000,000)	(0,127,020)	(107,122)	(100,010)	10,010,000	10,000,110
Excess (Deficiency) of Revenues									
Over Expenditures	(23,151,875)	(7,976,277)	(8,092,180)	41,084,723	14,096,685	(9,431,011)	(5,178,702)	35,354	(5,517,774)
Ending Fund Balance	\$ 84,365,717	\$ 76,389,440	\$ 68,297,260	\$ 109,381,982	\$ 123,478,667	\$ 114,047,656	\$ 108,868,954	\$ 108,904,308	\$ 103,386,534
Accumulated excess/(deficit)	(23,151,875)	(31,128,152)	(39,220,332)	1,864,390	15,961,075	6,530,064	1,351,362	1,386,716	(4,131,058)
Cash at year-end 98	57,422,491								
F/B at year-end 98	107,517,592								
Cash to fund balance	53%								
6% increase in excess/(deficit)	(24,540,988)	(32,995,841)	(41,573,552)						
Convert deficit to fund balance			77,842,116						
Ave Solid Waste Cash Balance			(17,041,896)						
Ave ISF Cash Balance			(4,349,686)						
Minimum Fund Balance			56,450,534						
			00,100,004						

countywide competitive analysis policy



A. Purpose

The purpose of this policy is to provide County-wide direction for Competitive Analysis Processes. This policy will help to ensure County operations function at a level that is consistent with the County's Strategic Goals. These goals include quality service, productivity and economy. The Competitive Analysis Policy provides the ground rules by which the County will call for quotations, bids or proposals from public and private industry to determine the most effective manner of providing County services at a reasonable cost. The policy covers moving services outside of the County as well as bringing services back inside of the County. This policy shall govern Competitive Analysis Projects and shall prevail in such projects over any conflicting provisions in the Maricopa County Procurement Code or any other County policies to the extent not in violation of state law.

Note: Where the policy refers to the Department of Materials Management, it is intended that the reference applies to the County entity that is responsible for overseeing County procurement. This policy was formerly referred to as the Countywide Competitive Privatization Policy.

B. Policy

In initiating any Countywide competitive analysis the following shall be considered:

1. Identification of Departmental Services for Analysis:

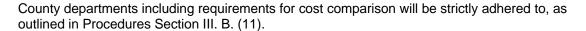
- Services will be identified and considered for analysis which have potential cost savings or service quality issues. These can be either County operated, contracted, or anticipated new services.
- b. Priority will be given to proposed new services, which may require additional staff or capital outlay, and those whose current contracts that will expire in the near future which may be brought in-house.
- Services will be considered for analysis during the annual budget process and at other times as requested by the Board of Supervisors (BoS), County Administrative Officer, or County departments.

2. Approval Authority:

- a. Board of Supervisors approval will be required to begin any competitive analysis projects, for the issuance of all Requests for Information (RFI), Invitation for Bid (IFB), Request for Proposals (RFP), Multiple Step Bids (MS), or contract awards related to any competitive analysis project.
- b. The Board of Supervisors shall at all times reserve the right to provide the service by a County department irrespective of a lower public/private bidder or Evaluation Committee recommendations.

3. Ensure Compliance With County Policies and Procedures:

- a. A "level playing field" will be established by the use of comparable data in establishing equality within the bidding process.
- b. County departments currently performing the service under consideration, or desiring to perform services currently contracted, for competitive analysis, will have the opportunity to bid along with other public entities and private firms, or submit a cost proposal if the department is not significantly changing the way they perform business. The specific process for handling offers of



- c. No conflict of interest shall exist between County Elected Officials, Appointed Officials, employees and potential vendors, including sub-contractors.
- d. All RFI, IFB, RFP, MS and Contracts shall be reviewed by Human Resources and County Counsel for compliance with personnel rules, legal standards and statutes pertaining to the bidding process and applicable policies and regulations. Bidding processes will be in compliance with this policy and all procedures described herewith.
- e. Any County employee may bid on contracts for services considered for analysis as outlined in Procedure Section III C.
- f. County departments may utilize existing services which have been competitively bid through the competitive analysis process as outlined in Procedure Section V. All competitive analysis efforts in progress at the time of adoption of this policy and all previously completed competitive analysis efforts shall conform to this requirement.

4. Employee Relations Impact

- a. Current department employees must be given a "right of first refusal" for job opportunities which could result from the award of a contract.
- b. Departments which are being considered for competitive analysis will not fill vacant positions and will utilize temporary employees until a function can be contracted. Exceptions may be approved by the Office of Management & Budget on a case by case basis with appropriate justification.
- c. Transfers or reassignments within a County department or to other County departments will be used during the analysis process, and wherever feasible, to provide for employee retention. Employee re-training will take place in these instances, if possible.
- d. Competitive analysis efforts will follow strict compliance with the County's Reduction In Force policy.
- e. Informational meetings will be held with employee groups that are targeted for competitive analysis. These groups will be organized by the affected department heads and attended by Human Resources and other departments deemed essential to addressing employee concerns. A periodic newsletter will be published to keep employees abreast of the current competitive bidding projects and their status.

5. Fiscal Review and Evaluation

- A cost comparison model as set forth in the solicitation will be provided by all bidders to ensure a
 fair and equitable comparison of costs and to identify avoidable expenses. This will also ensure a
 "level playing field" for all competitors.
- b. The cost of performance monitoring and contract administration will be included as a key cost factor in all competitive proposals.
- c. Services currently contracted for under consideration to be brought in-house may only be considered for analysis at the beginning of the budget year ,at contract renewal date or with express written consent of the County Administrative Officer.
- d. Savings resulting from a change in the delivery system will be allocated to the appropriate fund, and reprogrammed for use as determined by the BoS.

6. Operational Actions

- a. The use of comparable resources may be utilized in order to establish a level playing field when negotiating and/or comparing technical proposals without pricing.
- b. Wherever economically feasible and appropriate, the County will preserve some in-house service capacity.
- c. The Office of Management and Budget (OMB) will appoint an interdepartmental Evaluation Committee to review submitted bids/proposals and the County cost estimate. This committee may include County department directors or their designees, other County staff as deemed qualified, the Chief Resource Officer, the Internal Auditor, or a technical consultant, not to exceed five (5) voting members. No member of the committee shall be an employee of the department under competitive analysis.
- d. A monitoring mechanism is required to cover all contracts awarded, including in-house bids awarded. Contract monitors shall be County employees and are an integral part of the Total Quality Management process. OMB will oversee the process for selecting contract monitors. (See Section VI. on Contract Monitoring).
- e. All competitive proposals shall be based on BoS established service-delivery levels.
- f. IFB's, RFP's and (MS), shall contain specific statements of work, including complete specifications. IFB's shall be the preferred instrument utilized in outsourcing due to specificity of requirements and the maximum benefits derived by the County. Where specificity of requirements is not available, MS's shall be the preferred instrument utilized in outsourcing.
- g. All competitive analysis efforts in progress at the time of adoption of this policy shall conform to the requirements herein.
- h. Departments will identify all vendor contracts scheduled to expire or subject to renewal during an outsourcing process. Every effort will be made to extend these for a period long enough to provide for review and analysis. This extension will allow the impact of the contract to be determined.
- A thorough investigation of previous performance will be made on all outside bidders prior to award of contract.
- 7. Waiver Waiver of this policy may take place upon approval by the Board of Supervisors.

C. definitions

<u>Analysis, Outsourcing, Alternative Service Delivery, Service Contracting and Competitiveness (are used interchangeably within this document)</u>: The use of the public/private sector in government operations and delivery of public services. See Attachment "A", for an in-depth definition of analysis as forms of outsourcing defined*.

Evaluation and Award: A clause contained in IFB/RFP's that cites the need for cost comparison.

<u>Invitation for Bid (IFB)</u>: Except for construction, means all documents including detailed scope of work and/or technical specifications whether attached or incorporated by reference, which are used for soliciting bids in accordance with the procedures prescribed in Section MC1-316 of the Maricopa County Procurement Code.

Level Playing Field: Refers to the use of comparable data in establishing equality within the bidding process.

<u>Multi-Step Bid Process (MS)</u>: This procedure is used when the scope of work cannot be accurately and completely defined; the service can be provided in several different ways, most of which could be made acceptable and on a level playing field through negotiation; and the expected responses may contain a different level of service than that requested, requiring negotiation to match the proposal with the needs of the County. Step one includes negotiation of unpriced proposals. Step two is the sealed bid pricing process. Step three is the evaluation and comparison of bids.

New Services: Services not currently provided by the County.

Notice of Cost Comparison: The notice in IFB/RFP's/MS's which explains the process for handling offers made by current County departments.

Operating Department: The County department which is currently providing the service or function.

Request for Information (RFI): Informal requests for financial and/or operational information deemed necessary to determine status of further Competitive Analysis efforts. No contract is implied.

<u>Request for Proposal - Competitive Negotiation (RFP)</u>: The submission of proposals based on a generalized scope of work with contract award to the responsible person(s) submitting the most advantageous and responsive proposal.

<u>Specification</u>: An accurate description of the technical requirements for a service, product or material, including the procedure by which it will be determined that the requirements have been met.

<u>Statement of Work</u>: A document that establishes and defines all non-specification requirements for contractor performance. The content of a work statement should contain only qualitative and quantitative design and performance requirements.

D. procedures

PURPOSE

The purpose of these procedures is to provide a means for the evaluation of services for comparison purposes in overlaying the annual budget development process. County operated, new, and contracted services may be analyzed for selection. In addition, services may include those currently County operated services being considered for outsourcing or contracted services under consideration to be brought back in-house. Proposed changes in service delivery or service levels which increase the cost of the service above that authorized through the budget process may result in cancellation of the proposal or bid. This policy also provides that any cost saving resulting from contracting under this policy may be allocated to the appropriate fund and reprogrammed for use as determined by the BoS. OMB will provide management oversight of the procedures described in the following sections.

I. INITIAL SERVICE SELECTION

- A. During the annual budget process, OMB, in concert with the BoS, County Administrative Officer and Departments, will develop a list of services to be competitively bid during the new fiscal year. As a part of this process a determination shall be made as to whether the County has the authority to competitively analyze the service.
 - a. Services will be considered for analysis during the annual budget process and, as requested, by the BoS, County Administrative Officer, and County departments.
 - The BoS may revise the Competitive Analysis list developed during the annual budget process at any time.
 - c. Priority will be given to all "new" services or current contracts which will expire in the near future and are being considered for bringing the service in-house, or internal to the County.
 - d. When a priority situation is proposed by a department, the following steps will be taken.
 - 1. When the department prepares a BoS agenda item for a new service, or one to be brought inhouse, it must make a recommendation concerning whether the service should be competitively bid. The dollars budgeted for this new service must be identified in the agenda item.
 - 2. During OMB's normal review of the agenda item, a separate recommendation concerning analysis will be prepared. Services currently under contract may be considered if action corresponds to contract renewal date or the beginning of the budget year.
 - 3. If the priority service is approved and competitive bidding is required, the competitive process will begin as outlined in this procedure.

II. ANALYSIS OF SERVICE

- A. After a service has been selected for possible competitive bidding, a number of steps will be undertaken. Different methodologies will be utilized based on the type of service contemplated or impacted. <u>Departments will supply the information needed to OMB for financial analysis</u>. (This must include the budgeted dollars and related service levels.) <u>Operating departments in conjunction with Materials Management will provide all non-financial information necessary</u>. OMB will advise the department of the information needed.
- B. The results will be reviewed by OMB to determine whether additional analysis is to be conducted. OMB will keep the BoS advised of the disposition of each project and, as required, of steps in the process. In the case of services selected by OMB, the following actions will be taken:
 - 1. When deemed appropriate (for priority services), the Operating department submits an agenda item to the BoS requesting approval to issue an IFB, RFP, or MS, with OMB recommendation attached.



- OMB will select an interdepartmental Evaluation Committee to review submitted bids/proposals and County cost estimate for recommendation to the BoS. The committee may also include outside consultants or other parties having no vested business or employment interest in the project. Maximum number of people on the selection committee is five. See "IV. Evaluation of Offers".
- Informational Meetings organized by Department Managers and attended by Human Resources will be held. The Office of the County Administrative Officer will publish a periodic newsletter to keep employees informed of the current competitive bidding projects.

III. PREPARATION OF SOLICITATIONS (IFB/RFP/MS)

- A. A Specialist may be called upon to assist in the preparation of the solicitation along with a Procurement Officer. Policy/Procedure issues to be included or addressed in the solicitation include:
 - 1. A level playing field to be established by OMB by basing solicitation evaluations on comparable data.
 - 2. County departments currently performing the service are encouraged to compete with other public/private entities.
 - 3. Prohibition against conflict of interest.
 - 4. All IFB/RFP/MS shall be reviewed by Human Resources and the County Attorney's Office, the Division of County Counsel ("County Counsel") for compliance with legal standards/statutes and applicable policies and regulations.
 - 5. Current department employees shall be given a "right of first refusal" for job opportunities.
 - 6. Competitive Analysis efforts will comply with the County's Reduction In Force policy.
 - 7. The cost of performance monitoring and contract administration will be included as a key cost factor in all competitive proposals.
 - 8. Where economically feasible and appropriate, the County will preserve some in-house service capacity.
 - 9. Where appropriate, a Performance Bond or alternative surety will be required of all outside vendors submitting bids.
 - 10. A contract monitoring mechanism will be included in all contracts awarded, including in-house bids. The contract monitor shall be a County employee. The cost for monitoring is to be recovered by the contract cost savings.
 - 11. The bidding process will be in compliance with this policy and all procedures described herewith.
 - 12. Contracts will include provision for services during emergency situations, and provision to meet peak service needs.
 - 13. Remedies and penalties for contractor failure, including services not performed as specified, and service levels not maintained, shall be addressed in the contract.
 - 14. Where applicable, an emergency procurement provision will be included in the Statement of Work.
 - 15. Where appropriate, the actual cost for utilization of County assets may be borne by the contractor as specified in the contract. Examples of County assets include:

<u>Operational</u>
- Maintenance
- Depreciation
- Utilities

- Capital Outlay
- Building
- Equipment
- Vehicles

Contracts awarded are not to include the acquisition of fixed assets except as authorized by the CAO and provided in the bid/negotiation process.

- CAO
- B. The solicitation will include standard County contract specifications, as required in the Maricopa County Procurement Code, and those additional specifications as outlined below and as specified in the Competitive Analysis Policy & Procedure. These include, but are not limited to, the following:
 - 1. General provisions.
 - 2. Bid and solicitation instructions to vendors.
 - Contractor certifications and representations, including that they are not on the US Government Suspended & Debarred List of non-procurement/ procurement contractors, and any others deemed necessary.
 - 4. Performance Bond or alternative surety required.
 - 5. Proposal evaluation criteria other than price.
 - 6. A Statement of Work and Specifications.
 - 7. Services/items/capital required.
 - 8. Additional information regarding capital assets, facilities, etc.
 - 9. Liquidated damages for non-compliance, where appropriate.
 - 10 Specific monitoring plan.
 - 11. **Notice of Cost Comparison**, which explains the process for handling offers of County departments, and the **Evaluation and Award** clause will also cite the need for cost comparison, to be included in IFB/RFP's/MS's as outlined below:

Notice of Cost Comparison: This solicitation is issued in accordance with the Board of Supervisor's Policy on Competitive Analysis, and is part of a County cost/service comparison to determine whether accomplishing the specified work under contract or by County performance is determined to be at the desired service level and at a reasonable cost. If the County determines that County performance is warranted, this solicitation will be canceled and no contract will be awarded.

The County's cost proposal will be based on the work statement in the solicitation and will be submitted by designated Department personnel to Materials Management in a sealed envelope not later than the time set for receipt of initial proposals.

In the RFP process, after completion of proposal evaluation, negotiation, and selection of the most advantageous proposal, the County will make a final comparison with the County bid before selection. All proposals including the County's shall become public information upon award.

Evaluation and Award: Award of any contract or cancellation due to the County providing services will be made after a comparison cost/service analysis and is subject to recommendation by the Evaluation Committee and approval of the BoS.

The solicitation response (the "Response") of the involved department will be developed by that department's designated staff who will limit knowledge of the offer contents to those persons with a need to know, excluding review by OMB prior to finalization for submission.

The department's Response will consist of 1) A cost proposal component to be developed for precisely the work to be performed at the level and quality as set forth in the solicitation; 2) Technical data component required to support the cost proposal. The department is assumed to have the technical capabilities if it is now performing the subject services. If the department is not currently providing subject services, it is assumed that it is capable



of acquiring necessary resources to provide the services and shall describe how it will acquire those necessary resources.

It will not be necessary for the department to submit the following:

- Contractor certifications and representations, including that they are not on the US Government Suspended & Debarred List of non-procurement/procurement contractors, and any other certifications pertaining to outside contractors.
- Terms and conditions of the contract relationship.

The departments shall be subject to the terms of the IFB/RFP/MS as follows:

- Must meet submission deadlines.
- Section specifically referencing department requirement/action for cost/service level comparison.
- Statement of Work/Specifications.
- And other requirements as specified.

The RFP/IFB/MS will be written by the Procurement Officer, with the assistance of a technical specialist as needed, Human Resources, County Counsel, OMB, and advice as needed from other County departments including the department currently providing the service and/or public/private businesses without an interest in the project.

To establish the validity of it's Response, the Operating Department will submit to OMB a cost proposal with detailed data supporting the cost estimate for County performance. OMB will review and identify budgetary implications, including availability of funds, verify accuracy, and reasonableness of methodology used in generating the data. This cost proposal must be submitted at least 10 business days prior to the bid or proposal date. The information may be subject to revisions based on OMB verification and results of any pre-bid conference.

Operating Department will then submit it's Response to Materials Management in a sealed envelope not later than the time set for receipt of initial proposals.

Materials Management will conduct the process.

OMB will oversee the process.

The Operating Department involved will notify Human Resources of the number of positions which may be effected by job classification if awarded the solicitation. Human Resources will coordinate all processes needed to ensure all County personnel policies are observed.

C. Any County employee(s) may bid as a private entity on contracts for County services considered for analysis. Full disclosure of the employee's intent to bid and any potential ethics concerns or conflict of interest must be made to the Operating Department, OMB, Materials Management and County Counsel, prior to drafting of the bid or proposal instrument. County employees intending to bid privately shall not participate in preparing the Operating Department's Response to the solicitation, and the Operating Department's Response shall be held confidential until after contract award. The operating departments shall structure the competitive analysis process, as far as practicable, so as not to give the County employee an unfair advantage in the competitive solicitation. Operating Department employees who intend to bid as a private entity shall provide information as needed to OMB and Materials Management to facilitate preparation of the solicitation.

If the determination is made to analyze the service and award the contract to a County employee as a private entity, award of the contract may be conditioned upon the employee's resignation from County employment upon determination that such action is in the best interest of the County.

IV. EVALUATION OF OFFERS

A. The evaluation committee shall follow the guidelines as set forth in the IFB/RFP/MS in conjunction with the Maricopa County Procurement Code, excepting that the following procedures and the Competitive Analysis Policy shall take precedence where not in violation of state law.

The evaluation process will treat the involved County department as it would a potential public/private bidder or proposer with respect to notification and confidentiality. In the review of the technical portion of any proposal, the Evaluation Committee may utilize the services of an employee of the affected department. Where feasible, this participant shall not be involved in or knowledgeable of the department's offer and will serve as a non-voting technical advisor only.

B. For RFP's, all proposals received from the outside public/private sector will be evaluated by the Evaluation Committee. During negotiation and selection of the most advantageous proposal, the County will make a final comparison to the County Response before selection. All cost comparison forms and the related cost data in support of the cost proposed for the County performance will be made available to interested parties upon award.

If the most advantageous offer is that of an outside public concern or private party, the normal contract negotiation procedures are to be followed as required. If the County Response is the most advantageous, all private offers will be rejected and the County department shall provide the service with the performance obligations cited in their Response. These performance obligations shall be incorporated into the department's goals and service levels. A follow-up evaluation of performance will be conducted via monitoring, as described in a later section.

C. For IFB's and MS's at the time of the public bid opening, the County department's Response will be opened and evaluated along with all other bids. If the department's cost, is such, that accomplishment of the specified work by County performance would be more economic and efficient, the solicitation will be canceled and no contract will be awarded.

For those cases where the County is not the low bid, to determine if the low bid is responsive and responsible, the Evaluation Committee will review the bid to determine if it meets the specifications, and the contractor qualifications to assess whether the bidder is responsible. OMB shall review such determination prior to further procurement action. If the determination would result in award to another public/private sector bid, the normal notification process will be followed.

D. The post evaluation process requires the Evaluation Committee to prepare a report for the BoS outlining the process that has taken place and making recommendation. Included will be supporting documentation on cost comparisons, and communications from the other public/private sectors if applicable. In all cases where contracts will be awarded, BoS approval of the contract prior to the onset of service is mandatory.

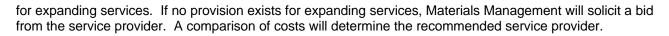
V. EXPANSION OF EXISTING COMPETITIVELY ANALYZED SERVICES

Once the County has completed the competitive analysis process of a service and the contractual time period has not expired, competitively bidding or rebidding the function will not be necessary in order to expand the service to other Countywide departments. These procedures provide a means of evaluating costs, for comparison purposes, in order to determine the most cost efficient means of providing expanded services. Any cost saving resulting from the expansion of existing competitively analyzed services may be allocated to the appropriate fund and reprogrammed for use as determined by the Board of Supervisors. OMB will provide management oversight of the procedures described in the following sections.

A. Expansion of County Provided Services

When a County department wishes to take advantage of cost savings and service delivery enhancements through the use of services previously competitively analyzed, they may do so through a post analysis cost comparison. County operated, and contracted services, may be analyzed for expansion.

The post analysis cost comparison process requires the using department to provide OMB with current departmental costs and complete an Employee Impact Form, Attachment "E", for analysis and comparison. Materials Management will review the existing service agreement or contract to determine if provisions exist



Materials Management will prepare a recommendation and place on the consent agenda the dollar impact and scope of expanded services for Board approval. Once approved, if the County department is not selected, Human Resources will immediately begin employee out-placement services as outlined in the Reduction-in-Force policy. Current department employees must be given a "right of first refusal" for job opportunities which could result from this expansion of services.

All competitive analysis efforts in force or in progress at the time of adoption of this policy shall conform to this requirement.

VI. PERFORMANCE MONITORING

A. In-House Award

Performance monitoring will be in <u>accordance with the original statement of work</u> included in the IFB/RFP/MS. Monitoring costs will be identified in the Contract Analysis Sheet of the Maricopa County Contracting Cost Model. Actual costs and other measures of performance will be ascertained by an in-house monitor, with results reported to OMB. This shall also require a selected County department to clearly define goals and service levels for monitoring purposes at inception of service. If actual in-house costs exceed the cost of the bid, department management will be required to justify those variances to the BoS. Where service performance is below the standards set forth in the solicitation, department management will also be required to justify the variations to the BoS. which, if continued unchecked shall cause the contract monitor to schedule an Evaluation Committee meeting to determine the next step to protect the County's financial and operational interest.

B. Contractor Award

Monitoring of the service as contracted, will be performed by an in-house contract monitor in accordance with the original statement of work included in the IFB/RFP/MS, and as identified in the Contract Analysis Sheet of the Maricopa County Contracting Cost Model. Materials Management will meet periodically with a representative from the Contractor to ensure satisfaction and resolve outstanding issues. If unable to resolve variances, remedies provided in the contract will be applied as appropriate, including that of contractor default.

C. Contract Monitor Selection

The contract monitor shall be an employee of Maricopa County, selected to monitor performance, provide project administration and contract compliance. The contract monitor shall assist in any transition from or to County service. OMB will oversee the selection process. The cost for monitoring shall be recovered through contract cost savings.

VI. BUDGET MONITORING

A. Definitions

Account - The low org to which expenses and revenues are applied.

Activity - The word activity and the plural, activities, are used throughout this section to denote services, functions and operations that are procured through and related to the County-wide Competitive Analysis process.

Competitive Analysis - The use of public/private sector competitive bidding and partnerships in government operations and delivery of public services.

B. Procedures

1. Budget Process

- Expenditures and revenues procured through the County-wide Competitive Analysis process are to be budgeted under a separate low org within the department responsible for operational monitoring. (Each activity analyzed is to be budgeted under separate low orgs.)
- The activities procured through the County-wide Competitive Analysis process will follow all budgeting guidelines including the approval process by the Board of Supervisors.
- To ensure compliance to the Board approved County-wide Competitive Analysis Policy the Office of Management & Budget will be responsible for reviewing those activities' budgets prior to adoption.
- Those budgets not found to be in compliance will be reviewed for further recommendation by the Office of Management and Budget.

2. Monitoring Process

- The office responsible for operational monitoring will ensure that the charges posted to the analyzed activity account do not exceed the approved dollars budgeted.
- If at any time during the contract period a negative variance is projected, the office responsible for operational monitoring will report the occurrence to the Office of Management and Budget.
- Customer satisfaction surveys are to be performed by the office responsible for operational monitoring for each year the contract is in force. Outcomes are to be reported to the Office of Management and Budget.

3. Year-End Process

- Each fiscal year, during the month of February, the office responsible for operational monitoring will
 provide an analysis of the operations with supporting measurements of outcomes, along with copies of
 financial support detail from LGFS to the Office of Management & Budget.
- Deviations to technical specifications and/or expected financial year-end impact are to be reported to the Office of Management & Budget with recommendations for remedies.

VII. EMPLOYEE TRANSITION:

- A. If in a competitive bidding process the County department is not selected, Human Resources will immediately begin employee out-placement services as outlined in the Reduction-in-Force policy.
- B. Current department employees must be given a "right of first refusal" for job opportunities which could result from the award of contract.
- C. Transfers or reassignments within a department or to other departments will be used, where feasible, to provide for employee retention.
- D. The Employee Impact form, included in the contracting cost model, provides Human Resources with an assessment of the impact of analysis on department's employees.

Attachment "A"

ANALYSIS

Forms of Outsourcing Defined:* These forms of outsourcing are illustrative only and may not all be legally available to the County.

- 1. Contracting with public/private firms, for profit or non-profit, to provide goods or services.
- 2. Vouchers allowing the public to purchase services from public/private firms available in the open market.
- 3. Grants and Subsidies, where public (governmental) sector makes monetary contributions to help other public/private organizations provide a service.
- 4. Franchise where monopoly privileges are given to a public/private firm to provide a service in a specific geographical area.
- 5. Asset Sale, where the government sells, or "cashes out," its assets to private firms or individuals to shift government functions to the private sector.
- 6. Deregulation where the county would remove its regulations from the service previously monopolized by the government in favor of other public/private provision of the service.
- 7. Volunteerism, where volunteers would provide public services.
- 8. Private Donation, where the county would rely on the private sector for assistance in providing public services.
- 9. Public-Private Partnership, where government conducts projects in cooperation with representatives from private firms, relying on private resources instead of spending tax moneys.
- 10. Service Shedding, where government drastically reduces the level of a service or stops providing a service so the private sector can assume the function.

*Taken from "Analysis and Contracting for State Services: A Guide" by Keon S. Chi, published in the Council of State Governments "Innovations", Iron Works Pike, Lexington, Kentucky 40578 April 1988.

Attachment "E	3"
(Revised 2/5/9	6)

OMB Acceptance:	
Date:	

CONTRACT ANALYSIS SHEET

	CONTRACTAN	ALI SIS SIILLI	
CURRENT DEPARTMENT:			
FUNCTION(S) ANALYZED:			
ACCOUNTING STRING:			
CONTRACT NAME AND IDEN	ITIFIER:		
Functions Contract Replaces		Projected <u>Total Costs</u>	Projected <u>Avoidable Costs</u>
CONTRACT COST ANALYSIS Components	S: Considered? Yes or N/A*	Total Projec <u>Contract Co</u>	
Contract Fee County Employee Impact Monitoring Costs Administration Audit Transition Other Costs			
Total Costs to Contract:			
*If Yes, attach financial analy *If N/A, attach explanation.	sis with assumptions for Total Pr	ojected Contract Co	sts.
, and on oxplanation	Prepared by:		Date:
s:\common\privatz\attach1.XLS	Department Approval:		Date:

Attachment "C" (Revised 2/5/96)

FUNCTION SUMMARY SHEET

OMB Acceptance:	
Date:	

	ttach LGFS Summary Back-	·up)	_		
DEPARTMENT:					
FUNCTION(S) ANALYZED:					
ACCOUNTING STRING:					
DETAILED	FULL-YEAR	Y-T-D	Y-T-D	VARIANCE	ACTUALS
DESCRIPTION OBJECT SUB-	OBJ BUDGET	BUDGET	ACTUALS	<u>B/(W)</u>	ANNUALIZED
PERSONAL SERVICES					
_					
SUB-TOTAL PS:					
SUPPLIES & SERVICES*					
_					
SUB-TOTAL S&S:					
CAPITAL OUTLAY*					
CUR TOTAL CO.					
SUB-TOTAL CO:	-				
TOTAL COSTS:					
REVENUES: Attach LGFS detail, explanati	ian af varrancias and s				
REVENUES: Attach LGFS detail, explanat	ion of revenues and e	estimated ye	ar-end revent	ies.	
AVOIDABLE COSTS:					
*Actual cost for utilization of County assets included.					
The state of the s	Dropared by				
	Prepared by:				(Date)
Departr	ment Approval:				(5410)
			(Director)		(Date)

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Attachment "D" (Revised 2/5/96)

WORKFLOW ANALYSIS

CURRENT DEPART	MENT:	
FUNCTIONS:		
NAME OF SERVICE	:	
New Service or Cur	rent:	
If New Service, exis	ting department/employe	e(s) desiring to perform service?
If Current Service, p	performed by County or C	ontractor?
Supply copy of app	licable contract(s) current	ly in force.
Who benefits from t	he service?	
Are revenues gener	ated? If so, describe on s	eparate sheet.
Scope: (Geography	, frequency, etc.)	
Brief description:		
List in logical seque and the purpose of	ence the major steps invo the function.	lved in this function,
	Prepared by:	Date:
	Department Approval:	Date:
s:\common\privatz\attach1.XLS	OMB Acceptance:	Date:



Attachment "E"

PRIVATIZATION EMPLOYEE IMPACT FORM

(To Be Completed By Operating Department)

BID SERIAL NUMBER & TITLE

DEPARTMENT(S) IMPACTED:	
• •	
ACCOUNTING STRINGS AFFECTED	
FUNCTION(S) INVOLVED:	

COMPLETE THE FOLLOWING CONTRACTING IMPACT INFORMATION (Attach Separate Sheet If Needed)

PERSONAL BUDGETED POSITION OTHER OPERATING & ACTUAL **FILLED OR SVCS ANNUAL EXP ANNUAL JOB** FTE'S **CLASSIFICATION VACANT** \$ IMPACT LOW ORG(S) **\$ IMPACT** # SUB-TOTAL SUBTOTAL \$ \$ **# SUB-TOTAL** SUBTOTAL \$ \$ # SUB-TOTAL SUBTOTAL \$ **TOTAL FTE'S TOTAL** \$ \$

policy for administering grants

introduction

Maricopa County receives significant funding from federal, state and local agencies annually; however, it does not have a formal Policy to follow when applying for and receiving grant funds. In order to ensure that the County is fully and timely reimbursed for all allowable expenses associated with grants, it is imperative that Responsible Departments negotiate to consistent goals, closely monitor their expenditures and claim reimbursement in a consistent and timely manner.

This Policy shall serve as the framework for Responsible Departments to follow when applying for grants and negotiating the terms and conditions of the agreements. This Policy is not intended to discourage Responsible Departments from seeking grant funding as a means to support various services and programs. Rather, it is intended to provide consistent guidelines for grant administration to ensure optimum financial arrangements for Maricopa County and to enhance Board acceptance of grants conforming to this Policy.

definitions

Grantor Agency - refers to a federal, state, local or private agency or organization which provides the grant funding and/or grant funding oversight.

Ongoing Grants - refers to funding from a Grantor Agency which is expected to be provided year after year for a specified program(s) or service(s).

One-time Grants - refers to funding from a Grantor Agency which is provided for a limited duration for a specified project or program. This type of grant may be provided to start a new program or service or for a program or service which has a limited life.

Responsible Dept - refers to the department, office or agency under budgetary responsibility of the Board of Supervisors, which has direct oversight responsibility for the program(s) funded partially or totally with the grant funds. The elected official or department director of the Responsible Department shall act as the agent of the County for purposes of this policy.

Overhead (A-87) - refers to costs, benefiting both grant and non-grant activities, allocated by the Department of Finance to all non-General Fund departments. An allocation is also calculated for Responsible General Fund departments to be included in departmental overhead.

Dept. Overhead - refers to departmental costs incurred for the joint benefit of both grant and non-grant programs.

implementation

This policy will take effect immediately. Provisions under sections titled "FUNDING" and/or "OVERHEAD/INDIRECT COSTS (A-87 CHARGES)" will not apply to 1995-96 grants if the grant has already been submitted and/or approved by the Grantor Agencies. Grants which are in the application or negotiation stage of the process may continue; however, final acceptance of the grant must be approved by the Board.

grant submittal

While all grants must be accepted by the Board of Supervisors before funding can be expended, grant applications which fully comply with this Policy do not require Board approval at the time of submission for funding. Except as noted Sections D. 1. and 2., applications for funding which deviate from this Policy (for any reason) shall require Board approval prior to submission. The County Administrative Officer may approve exemptions to this policy with regards to indirect cost reimbursement. **EXCEPTION:** The Board of Supervisors shall be notified by any affected Responsible Department in an annual or more frequent presentation of their intent to apply for all ongoing grants which deviate from this Policy, the nature of the deviation(s) and the reason for it (i.e. the grantor agency or the terms of a specific grant prohibit charging overhead, etc.). Once acknowledged and approved by the Board that it continues to support applying for such grant(s), the Responsible Department will not be required to obtain Board approval prior to the submission for continued like funding from the same Grantor Agency. Nothing contained within this Section shall preclude a Responsible Department from seeking approval for both the submission and acceptance of award at the pre-submission stage, provided that all terms of the grant are consistent with the information presented to the Board.

Grants for the Judicial Branch in Maricopa County will be identified by the Presiding Judge of the Superior Court in an annual presentation to the Board of Supervisors. The presentation will reference the individual grants, and whether any of the provisions of the grants deviate from this Policy. After these grants have been reviewed and accepted by the Board of Supervisors, subsequent grants for that fiscal year from the same Grantor Agency with like provisions do not require the Board's review and acceptance of the grant. Subsequent grants from a new Grantor Agency will be transmitted to the Board of Supervisors for review and acceptance.

funding

To improve cash management practices, it is the County's preference to receive funding on an advance basis instead of a reimbursement basis. Therefore, every effort is to be made by Responsible Departments to obtain advance funding from the Grantor Agency. This is especially critical for one-time grant funded programs/activities and where the County is advancing funds to nonprofit subcontractors. Responsible Departments with existing grant agreements are to contact their Grantor Agencies and attempt to renegotiate the terms of these agreements. Upon request, the Department of Finance will assist in negotiations with Grantor Agencies.

If funding is to be provided on a reimbursement basis, Responsible Department staff will note this in any submittal or correspondence to the Board of Supervisors. The Board may request staff to present the cost/benefits of accepting a reimbursement grant versus not accepting a particular grant. The cost/benefit analysis will take into account if the grant funded services are mandated. The analysis should also consider the impact of indirect cost recovery and advance funding requirements on the competitiveness in obtaining grant funding.

One-time Grants which are actually start-up grants for new programs or services will be so noted in the submittal to the Board of Supervisors. Program costs which Responsible Departments wish to continue once the grant funding has been depleted will be identified and reported to the Board of Supervisors at the time of submittal for consideration. The Responsible Department will present adequate analysis and information to the Board of Supervisors to assist the Board in deciding whether the County should fund expenses for the project or program from other County funds following the depletion of the grant funds.

Whenever permitted by the Grantor Agency, grants requiring County matching funds will first use County Overhead (A-87) as a match. If the required match exceeds County Overhead (A-87) or Overhead is not an allowable expense by the Grantor Agency, the Responsible Department shall inform the Board of Supervisors of the exception and estimate the relative financial in-kind impact.

claiming

Responsible Departments will provide to the Department of Finance a copy of the grant agreement, including the award amount. Responsible Departments will record and track grant revenues and expenditures. Responsible Departments shall submit claims for either an advance or reimbursement to the Grantor Agency as frequently as permitted under the grant agreement. Ideally, this will be no less frequent than monthly. At grant year end, each Responsible Department shall close out its respective grants. This includes preparing and submitting any required final reports to the Grantor Agency and either returning excess funds or requesting final reimbursement for the grant year. A copy of the final report shall be provided to the Department of Finance.

overhead/indirect costs (a-87 charges)

Annually, the Department of Finance will prepare or cause to be prepared a cost allocation plan consistent with Federal Circular A-87. The Department of Finance and the Office of Management and Budget will inform each Responsible Department of their share of the A-87 charges for that particular fiscal year. Generally, grants are to financially support 100% of their A-87 charges. On a year-by-year basis, a Responsible Department may request that the Board of Supervisors waive all or a portion of their A-87 charges for that fiscal year, for all or specific grantor agencies. (A waiver or disallowance of A-87 charges results in a General Fund subsidy for paying the support costs for the grant funded program.)

purchase of computing and network systems)

To ensure compatibility and supportability of the County computing and network infrastructure, Responsible Departments are to consult with and obtain approval from the Chief Information Officer prior to purchasing any desired equipment. This applies to hardware, software and communications technologies including data, voice, video, image radio telemetry and facsimile purchased under the provisions of the County's Procurement Code. Departments in the Judicial Branch of Maricopa County will consult with the Chief Information Officer prior to any purchases under the Judicial Procurement Code to determine whether the purchase will require compatibility and supportability of the County computing and network infrastructure.

accounting for grant funded programs

Effective July 1, 1995, each department will have its own fund designated for grant activities. This will permit both the Responsible Department and the Department of Finance to readily identify the cash balance of grant funded programs at any point during the fiscal year.

grant monitoring by department of finance

The Department of Finance will monitor grant expenditures and revenues on a regular basis. At a minimum, the Department of Finance will:

- prepare and provide to the Responsible Departments a quarterly grant schedule. This schedule will include year to date revenues and expenditures and inception to date receivable or deferred revenue balance for each individual grant.
- ensure that grant expenditures do not exceed grant awards or available funding if balances are carried forward from a preceding year. This expenditure limit will be noted on the grant schedule and any grant that approaches the maximum available funding will be immediately identified. The Responsible Department will be contacted and all grants which are projected to exceed the expenditure limit will be reported to them and the Board of Supervisors.

- ▶ examine individual grant balances on a monthly basis to identify departments that are not requesting reimbursement from the Grantor Agency on a monthly basis. Responsible Departments which are not regularly claiming reimbursements will be contacted by the Department of Finance and directed to submit the appropriate documentation to the Grantor Agency.
- ▶ examine the final reports submitted by the Responsible Departments to ensure that indirect costs either identified in the County's A-87 Plan or approved by special action by the Board of Supervisors are being reported to and reimbursed by the Grantor Agency.

general support from the department of finance

While each Responsible Department has staff assigned to monitor and report the financial activities of grants, the Department of Finance will provide general and technical oversight and monitoring of all grant funds.

indirect cost policy for grant programs



purpose

To establish a standard policy and general procedures governing the receipt, recording and disposition of OMB Circular A-87 allowable indirect costs recovered from the grantors.

definitions

Grants refers to transactions in which an entity transfers cash or other items of value to (or incurs a liability for) Maricopa County as a means of sharing program costs or otherwise reallocating resources to the recipients.

OMB Circular A-87 refers to the Federal government circular that defines allowable indirect costs for federal programs.

Cognizant Agency means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under OMB Circular A-87 on behalf of all Federal agencies.

Indirect Costs refers to those costs incurred for a common or institution-wide objective that benefits more than one grant program or project. Such costs are not readily assignable to the cost objective specifically benefited.

County-wide Full Cost Allocation is used to allocate the full cost of running the County's Central Service Departments.

County-wide A-87 Indirect Costs refers to Central Service department costs, benefiting both grant and nongrant programs. These costs are allocated by the Department of Finance in accordance with OMB Circular A-87.

Central Service departments support, manage, and maintain County operations (i.e. Finance, OMB, etc.)

Department A-87 Indirect Costs refers to departmental costs benefiting both grant and non-grant programs.

background

Currently there is no standard policy in effect for the treatment of recovered A-87 indirect costs from grants funds. All departments are required to charge their grant funds for A-87 indirect costs unless prohibited by the grant contract, law, or the County Administrative Officer, or County Board of Supervisors approval.

policy

On an annual basis the Department of Finance-Grants Division prepares an A-87 County-wide indirect cost allocation plan. The Department of Finance-Grants Division is responsible for maintaining, updating and negotiating the County-wide A-87 plan with the cognizant agency, United States Department of Housing and Urban Development (HUD). The County's A-87 indirect costs plans are used as a means of equitably recovering indirect costs from both federal and non-federal grant programs. All departments receiving grant funds shall submit a written request to the Department of Finance-Grants Division to prepare a Departmental A-87 cost allocation plan.

For General Fund departments-

- All recovered Departmental A-87 costs from grants will be charged to the grant fund under subobject code 0831-01 and deposited into the department's General Fund operating agency under revenue source 0621-01.
- ▶ All recovered County-wide A-87 indirect costs from grants will be charged to the grant fund under subobject code 0831-00 and deposited into the General Fund, agency 180, org 1810, revenue source 0621-00.

For non-General Fund departments-

- ► The Department of Finance-Grants Division will prepare the County-wide monthly indirect cost charge (full indirect or A-87 indirect, as applicable) to the non-General Fund departments. The Department's operating agency will be charged under subobject code 0831-00 and revenue will be deposited into the General Fund, agency 180, org 1810, revenue source 0621-00.
- ▶ All recovered Departmental A-87 indirect costs from grants will accumulate in the Department's operating agency, subobject 0831-01 and will be expensed to the Department's grant agency, subobject code 0831-01.
- ► All recovered County-wide A-87 costs from grants will be treated as a transfer of expenses from the Department's operating agency, subobject 0831-00, to the Department's grant agency, subobject code 0831-00.
- ► The above accounting strings are subject to change by the Department of Finance, and departments will be notified as necessary.
- ▶ In some cases the grantor may limit the recovery of indirect costs at a percentage less than the combined Departmental and County-wide A-87 indirect rate. In these cases, the Departmental A-87 rate shall be satisfied first. Any remaining funds will then be applied to the County-wide A-87 rate.

procedures

Both recoverable and unrecoverable estimated A-87 indirect costs should be fully disclosed and quantified on the Board agenda and included in the local match if allowable. This information enables the Board of Supervisors to have a clear understanding of the financial impact on Maricopa County for each individual grant/program.

Prior to submission to the Board of Supervisors, a copy of all grant applications and contracts must be submitted to the Department of Finance-Grants Division to ensure compliance with this policy.

Departments are required to prepare journal vouchers to charge grants for the eligible A-87 costs through the previous month end. The journal voucher must be submitted to the Department of Finance-Grants Division for approval. Indirect cost allocations will be monitored by the Department of Finance-Grants Division, as part of the Grant Monitoring Procedures.

summary

This policy will ensure that all indirect costs are handled in a fair and consistent manner regarding the receipt, recording and/or the disposition in accordance with the applicable grant contract and laws.

general government policy

purpose

The purpose of this policy is to augment existing budget policies and procedures to provide for consistent practice throughout the County.

budgeted revenues

The revenues budgeted in the General Government budget are revenues that benefit all General Fund responsible departments and not a particular department or program. These revenues include:

- Real Estate Taxes collected in the Treasurer's Department
- Anticipated Grants from outside sources
- State Shared Revenue Sales Tax from the State
- ▶ State Shared Revenue Auto Lieu from the State
- Cable TV Application Fees for franchise agreements with the County
- Environmental Cleanup Special Revenue Fund
- Liquor Licenses fees
- Other Miscellaneous Revenue as appropriate.

budgeted expenditures

The expenditures budgeted in the General Government budget are general, County responsible expenses, which do not relate directly to a particular department, or which benefit the County as a whole. These expenses include six general areas:

General Fund Financial Programs, which include

- Contingencies
- Interest Expense
- Other General Fund Programs (Such As Tuition Reimbursement,
- ▶ Technology Issues, Justice Coordination, ISF's, Etc.)

Shared County Costs, which include

- Taxes and Assessments
- Memberships
- Environmental Cleanup

Capital Improvement Project Expenses, which include

- Major Maintenance
- ADA Projects

Legal Expenses, which include

- Tax Appeal Cases
- Judgements
- Legal Professional Services
- Indigent Representation Cost (Such As: Dependency, Rule 11, Etc.)

One-Time Accumulated Fund Balance Expenditures, which include

- Major Capital Outlay and Improvements
- ▶ Technology Related Expenses

Other Programs/Departments, which include

- Burial of Indigents
- Other Non-Profit Support
- ► Accommodation Schools Support
- Co-op Extension Support

procedures

budget process

General Government will follow all General Fund budgeting guidelines including the approval process established by the Board of Supervisors. The Office of Management and Budget, along with the County Administrative Officer, will be responsible for developing the General Government budget for each fiscal year.

approval process for expenses

The Chief Resource Officer must authorize all expenditures prior to processing. This authority has been delegated to the manager responsible for the applicable low org within General Government. Once the expenditure is approved for payment out of the General Government budget by the responsible party, the payment may occur. If the expenditure is not approved, it will be returned and absorbed within the original department budget.

contingency fund

If a contingency fund is adopted in the General Government budget during a fiscal year, General Fund departments can request funding for expenditures or unfunded projects. These requests must be handled via an agenda item, and submitted by the responsible managerial office. These requests must then be approved by the Board of Supervisors. The Chief Resource Officer or the designated responsible manager will monitor the expenditures charged to the General Government budget to ensure that the charges posted do not exceed the approved dollars. The Chief Resource Officer or designated responsible manager will approve the item for payment if the financial information and dollar amounts are correct.

authority/responsibility

The administration and maintenance of the General Government budget is the responsibility of the Office of Management & Budget. Expenditures which are being charged to General Government must be approved by the Chief Resource Officer or designated responsible manager to ensure that the expenditures are budgeted.

All revenue and expenses which are not budgeted in the current fiscal year budget must be approved by the County Administrative Officer and the Board of Supervisors via an agenda item.

general fund vehicle replacement policy



introduction

This Policy is designed to provide departments with the guidelines for replacement of existing vehicles used by general fund departments that were initially purchased with general fund resources.

background

Equipment replacement must be planned and approval for replacement received through the budget process. The Equipment Services Department has the responsibility to plan for replacement needs in conjunction with the County departments. During development of each fiscal year budget, the Office of Management and Budget (OMB) reviews requests received from departments for replacement of existing vehicles. In determining the amount of funding required, only the cost to replace existing vehicles with their equivalents is considered. Upgrades and additional new vehicles may not be charged to the vehicle replacement budget.

The Sheriff's Office equipment replacement schedule will be discussed and approved during the annual budget process. Due to the unique nature of the functions of the Sheriff's Office, the equivalent replacements and upgrades may be changed to meet departmental needs, if the costs remain within budget targets However these changes will be discussed with OMB prior to proceeding to ensure costs are appropriate.

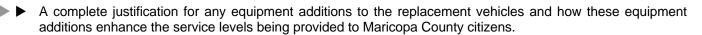
guidelines

- ▶ The department, working with Equipment Services, prepares a needs assessment to determine which vehicles require replacement for upcoming fiscal years.
- ▶ Vehicle replacement will be funded only for the current equivalent equipment class, make, model and equipment extras.
- ▶ Upgrades are not funded under the vehicle replacement budget. If a department determines upgrades are necessary, the department has two options: (a) pay for the upgrades from the department's current operating budget; or (b) request upgrades and additions during the development of the departmental budget.
- ▶ If the full cost of replacement is actually lower than originally estimated, the savings will revert to the general fund reserve for accidents and overruns. Savings do not revert to the department with the exception of the Sheriff's Office Replacement Fund.
- Possible cost overruns will not be charged to the department. These will be absorbed by the vehicle replacement budget.
- ▶ OMB must approve all charges to the vehicle replacement budget.

exceptions

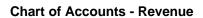
If, during the replacement process, the department requires changes to the original vehicle replacement request, the department must request reconsideration of their initial vehicle replacement plan. The criteria OMB will consider during the review of the department's revised plan includes funding and the impact on current and future costs for maintenance, operation and replacement. To assist OMB in performing a full analysis of the revised replacement plan, departments are requested to provide:

- ▶ A justification statement which supports changes to be in the best interest of Maricopa County citizens, enhances services provided to the citizens and benefits the County overall. This statement can also include information on changes in service levels which require the use of a different vehicle class, the impact on current and future costs for maintenance, operation and replacement as well as information on funding.
- A spreadsheet which reflects the current vehicle replacement schedule with costs and the proposed vehicle schedule with costs. The spreadsheet needs to reflect the increase or decrease of cost for each vehicle and an explanation for the cost change.



OMB will review the request and provide the department and Equipment Services with final approval or disapproval of the proposed change to the department's equipment vehicle replacement plan within 3 working days of receipt.

chart of accounts



Object	Sub-Object	Description
601 601	0 2 3	REAL PROPERTY TAXES REAL PROP TAXES - CURR YEAR REAL PROP TAXES - PRIOR YEARS
602 602	0 2 3	PERSONAL PROPERTY TAXES PERS PROP TAXES - CURR YEAR PERS PROP TAXES - PRIOR YEARS
603 603	0 1 2	PAYMENTS IN LIEU OF TAXES PILT - SALT RIVER PROJECT PILT - FEDERAL
605 605	0 1 2	TAX PENALTIES & INTEREST INTEREST ON DELINQUENT TAXES PENALTIES ON DELINQUENT TAXES
606 606 606	0 1 2	SALES TAXES STADIUM DISTRICT SALES TAX STADIUM DISTRICT CAR RENTAL SURCHARGE
610 610 610 610 610 610 610 610 610 610	0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	LICENSES AND PERMITS BINGO LICENSES LIQUOR LICENSES PAWN SHOP LICENSES PEDDLERS LICENSES AIR POLLUTION PERMITS ANIMAL LICENSES BUILDING SAFETY PERMITS ENVIRONMENTAL PERMITS FLOOD CONTROL LICENSES MARRIAGE LICENSES MOBILE HOME MOVING PERMIT MOBILE HOME USE PERMIT PLANNING VARIANCE PERMIT PUBLIC HEALTH ENG PERMIT TRUCK PERMIT-HIGHWAY USE COUNTY RIGHT OF WAY USE OTHER LICENSES & PERMITS CREMATION PERMITS
615 615 615 615	0 1 2 3	GRANTS FEDERAL GRANTS STATE GRANTS OTHER GRANTS



Objec	ct Sub-Object	Description
620	0	INTERGOVERNMENTAL
620		FEDERAL SHARED REVENUE
620	•	OTHER SHARED REVENUE
620		FEDERAL SHARE OF COSTS
620		STATE SHARED REVENUE
620		STATE SHARED HURF
620		STATE SHARE OF COSTS
620		OTHER GOVT SHARE OF COSTS
620		STATE SHARED LOTTERY
	-	
621	0	INDIRECT COSTS RECOVERY
625	0	STATE SHARED SALES TAXES
630	0	STATE SHARED VEHICLE LICENSE TAXES
635	0	FEES & CHARGES
635	1	CABLE TV RECEIPTS FEE
635	2	GARNISH & SUPPORT FEES
635	3	BOND REGISTRATION FEES
635	4	TAX SALE FEES
635	9	CABLE TV-APPLICATION FEE
635	10	CERTIFICATIONS
635	11	COURT FEES
635	12	CONSTABLE FEES
635	13	FIDUCIARY FEES
635		JURY FEES
635		LEGAL SERVICES
635		NOTARY BOND FEES
635		PASSPORTS
635		PROBATE FEES
635		RECORDING FEES
635		RECORD AUTOMATION SURCHARGE
635		SUBDIVISION FEES
635		ZONING CLEAR REVIEW FEES
635		ZONING APPLICATION
635		ROOM & BOARD-PROBATION
635		SERVICE FEES-OTHER HOSPITAL
635		KENNEL FEES
635		VITAL STATISTICS
635		CAMPGROUND RESERVE FEES
635		TARGET RANGE FEES
635		GOLF COURSE GREENS FEES
635		PARK ENTRANCE FEES
635		REC ACTIVITIES FEES
635		ACCOUNTING SERVICES
635	35	BUILDING PLAN REVIEWS

Object	Sub-Object	Description
635	0	FEES & CHARGES
635	36	AUTOPSIES
635	37	INDIGENT DEFENSE REVENUES
635	38	PROBATION SERVICE FEES
635	39	SPECIAL LAW ENFORCE SERVICE
635	40	STREET CURB SIDEWALK REPAIR
635	40	DAMAGE RECOVERY
635	42	LANDFILL CHARGES
635	42	PRE-PLACEMENT PHYSICALS
635	43 44	INTERNS/RESIDENT PROGRAM
635	4 4 45	INSURANCE PREMIUMS
635	45 46	COUNTY PREMIUM HLTH/LIFE
635	47	EMPLOYEE PREMIUM HLTH/LIFE
635	49	OTHER CHARGES
033	49	OTHER CHARGES
636	0	INTERNAL SERVICE CHARGES
637	0	FINES & FORFEITS
637	3	CITATIONS
637	4	CIVIL SANCTIONS-TRAFFIC
637	5	COURT FINES
637	6	LIBRARY FINES
637	7	ANTI-RACKETEERING FINES
637	8	SURCHG ALCOHOL & DRUG
637	9	SURCHG ATTORNEY TRN FUND
637	10	SURCHG PEACE OFFICER TRN
637	11	OTHER FINES & FORFEITS
637	12	DIVERSION FINE
640	0	PATIENT CHARGES
640	1	REGULAR IN-PATIENT
640	2	MEDICARE IN-PATIENT
640	3	INSURANCE IN-PATIENT
640	4	COUNTY IN-PATIENT
640	5	REGULAR OUT-PATIENT
640	6	MEDICARE OUT-PATIENT
640	7	INSURANCE OUT-PATIENT
640	8	COUNTY OUT-PATIENT
640	9	CAPITATION REVENUE
640	10	NURSING HOME PATIENTS
640	11	ALTERNATIVE PROGRAM PATIENTS
640	12	AFDC(AHCCCS)
640	13	SSI AGED(AHCCCS)
640	14	SSI BLIND(AHCCCS)
640	15	SSI DISABLED(AHCCCS)
640	16	SSI-LTC(AHCCCS)
640	17	MI-PH DENTAL(AHCCCS-MHP)



Object	Sub-Object	Description
640	0	PATIENT CHARGES
640	18	MI-A/C (AHCCCS-MCHP)
640	19	MI-LTC (AHCCCS-MCHP)
640	20	MN (AHCCCS)CCS-MCHP)
640	21	MN BY SPENDOWN(AHCCCS)
640	22	MN-LTC (AHCCCS)
640	23	CASE MGMT-VENT (ALTCS)
640	24	CASE MGMT-NON VENT(ALTCS)
640	25	AHCCCS/ALTCS OTHER REV
640	26	FFS-VENTILATOR (ALTCS)
640	27	REINSURANCE
0.10	2.	TEMOSTO WEE
645	0	REV ALLOWANCES - PATIENT CARE
645	1	ALLOWANCE FOR BAD DEBTS
645	2	BUSINESS OFFICE BAD DEBT
645	3	ABILITY TO PAY PROGRAM
645	4	MCDOWELL CLINIC
645	5	P H PRENATAL CARE AGREEMT
645	6	DOC CONTRACTUAL ADJUSTMENT
645	7	ASH CONTRACTUAL ADJUSTMENT
645	8	MATERNITY ACCT AGREEMENT
645	9	MEDICAID
645	10	RESEARCH FOUNDATION PROG W/O
645	11	INDUSTRIAL NONEMPLOYEE ADJ
645	12	PREPLACEMENT PHYSICALS W/O
645	13	ADOPTION AGENCIES ADJUST
645	14	INDIAN HLTH SER CONT ADJUST
645	15	CMI PILOT PROGRAM
645	16	OTHER CONTRACTUAL ADJUST
645	17	NEW BORN TRANSPORT
645	18	HEADSTART PROGRAM W/O
645	19	OB HIGH RISK W/O
645	20	BX-BS CONTRACT W/O
645	21	NICP CONTRACT ALLOWANCE
645	22	HOMELESS SHELTER SERVICES
645	23	COURT-COMPETENCY STAT ADJ
645	24	TEEN PRENATAL EXPRESS PROG W/O
645	25	BOS APPROV WRITE OFF
645	26	SHERIFF STAT ADJ
645	27	TITLE V- FAMILY PLAN
645	28	JUVENILE DETENT-DENTAL
645	29	LTC OVERSTAY DAYS
645	30	LTC CODING ERRORS
645	31	LTC RESPIRATORY PAT
645	32	AMB CARE CODING ERRORS
645	33	SEXUAL ASSAULTS
645	34	LARC LAB CHARGES ADJ

Object	Sub-Object	Description
645	0	REV ALLOWANCES - PATIENT CARE
645	35	STATE & LOCAL LAW AGENCIES
645	36	RISK MANAGEMENT ADJ
645	37	PCC DEDUCTS FROM REVENUE
645	38	PUBLIC HEALTH DENTAL
645	39	HILL BURTON RESIDUAL
645	40	COUNTY RESPONSIBLE
645	41	CHILD PROTECTIVE SERVICE
645	42	OTHER STATUTORY/COUNTIES
645	43	LTC COUNTY ELIG/COUNTIES
645	43 44	TB CONTROL W/O(HOSP ONLY)
645	45	SPLIT BILLS PATIENT RESP
645	45 46	HOSP CODING/POT ERRORS
645	40 47	BUSINESS OFFICE ADM ADJ
645	48	UNDOCUMENTED CHARGES
645	46 49	COMPROMISE SETTLE ADM ADJ
		HOUSE STAFF ADJ
645 645	50 51	EMPLOYEE HLTH ADM ADJ
645 645	51 52	EMPLOYEE HETH ADM ADJ
645 645	52 53	PHYSICIAN/NURSE ERROR
645		
645	54 55	PRIVATE INS ADJ
645	55	TEACHING PROGRAM
645	56 57	SMALL BALANCE ADM ADJ
645	57	ADMINISTRATION-ADM ADJ
645	58	SLIDING FEE SCALE PSYCH
645	59	NURSING HOMES DED FRM RE
645	60	BAD PID W/O
645	61	UNMATCHED REV WRITE-OFF
645	62	PUBLIC HEALTH REFERRALS
645	63	AMBUL CARE WRITE OFFS
645	64	PUBLIC HEALTH HOMELESS
645	65	HEALTH SELECT MCHP
645	66	SENIOR SELECT MCHP
645	67	HOMELESS DENTAL OUTREACH
645	68	AMB CARE\PUB HEA GRANTS
645	69	MEDICARE BAD DEBT
645	70	BAD DEBT, OTHER
645	71	BL CRS MEDICARE CONT ADJ
645	72	CONTR ADJ AETNA MEDICARE
645	73	MEDICARE UTILIZ REVIEW ADJ
645	74	MEDICARE OVER/UNDER LOG
645	75	MEDICARE NO MSP FORMS
645	76	NORTHERN AZ HEALTH PLAN
645	77	AHCCCS-NO AUTHOR-ADM ADJ
645	78	NO AUTHORIZATION OTHER
645	79	AHCCCS-FFS-ADUST OTHER
645	80	AHCCCS-PLANS W/O



Object	Sub-Object	Description
0.45	0.4	ALIOCOC MOLID AD I
645	81	AHCCCS MCHP ADJ
645	82	ALTCS ALLOWANCE
645	83	RESERVE ADJ-MHP (ONLY)
645	86	NORTHERN AZ AHCCCS ADJ
645	87	BC/BS CONT ADJ W/O
645	88	AHCCCS-NONCOVERED-PSYCH
645	89	AHCCCS-NONCOVERED-OTHER
645	90	CHILD PROTECT SVCS
645	91	AZ EARLY INTERVEN PROG
645	93	CAPITATED CARE/OTLIED
645	94	CAPITATED CARE/OTHER
650	0	MISCELLANEOUS REVENUE
650	1	BUILDING RENTALS
650	2	CONCESSIONS
650	3	EQUIPMENT RENTALS
650	4	PAY PHONE RECEIPTS
650	5	VENDING MACHINE RECEIPTS
650	6	OTHER RENTS & COMMISSIONS
650	7	SALE OF BOOKS/COPIES/ETC
650	8	SALE OF FIXED ASSETS
650	9	SALE OF FOOD
650	10	SALE FOOD SPEC FUNCTION
650	11	SALE FOOD BULK NOURISHMT
650	12	SALE OF POSTAGE
650	13	SALE OF SCRAP RECYCLING
650	14	SALE OF SOIL/ROCK
650	15	SALE OF DATA INFORMATION
650	16	OTHER SALES
650	17	STOP LOSS RECOVERIES CG
650	18	RECOVERIES FR SUBROGATION
650	19	INSURANCE RECOVERIES
650	20	BOND-PROCEEDS FROM SALE
650	21	CASH OVER/SHORT
650	22	DONATIONS/CONTRIBUTIONS
650	23	INTEREST EARNINGS
650	24	BAD CHECK FEES (NSF)
650	25	BAD DEBTS RECOVERED
650	26	MEDICARE BAD DEBT RECVERY
650	27	OTHER MISC REV
651	0	GAIN/LOSS FIXED ASSET
652	0	SALE OF FIXED ASSETS
680 680	0 1	TRANSFERS IN FROM OTHER FUNDS TRANSFERS IN

Object	Sub-Object	Description
685	0	SS WAREHOUSE
690	0	WHSE INVENTORY



Object	Sub-Object	Description
701	0	REGULAR PAY
701 701	1	FULL TIME REGULAR SALARIES
701 701	2	PERMANENT PART TIME
701 701	3	OTHER SALARIES & WAGES
701 701	4	COMPENSATORY TIME
701	5	HOLIDAY PAY
701	6	VACATION PAY
701	7	JURY DUTY
701	8	EMERGENCY LEAVE
701	9	ADMINISTRATIVE LEAVE WITH PAY
701	10	ALLIANCE/WELL DAY OFF
701	11	INCOME PROTECTION
701	12	SUSPENDED WITH PAY
701	13	ON-THE-JOB INJURY LEAVE
701	14	MILITARY LEAVE
701	15	SICK LEAVE
701	16	MED INSURANCE WAIVER
705	0	TEMPORARY PAY
705	1	TEMPORARY HELP
705	2	ON CALL
710	0	SPECIAL PAY
710	1	PRODUCTION BONUS
710	2	DIFFERENTIALS
710	3	WORKING CONDITION
710	4	WEEKEND PREMIUM
710	5	STANDBY PAY
710	6	OVERTIME
710	7	REGULAR OVER BUDGET
710	8	ELECTION TRAINING
710	9	PRECINCT PAY
710	10	REGULAR ELECTION PAY
710	11	PERFORMANCE INCENTIVE AWARD
710	12	MEDICAL INSURANCE WAIVER
750	0	FRINGE BENEFITS
750	1	FICA
750	2	MEDICARE TAX
750	3	ELECTED OFFICIALS RETIREMENT CORRECTIONS OFFICERS RETIREMNT
750 750	4 5	PUBLIC SAFETY RETIREMENT
750 750		STATE RETIREMENT PLAN
750 750	6 7	STATE RETIREMENT PLAN STATE RETIREMENT SYSTEM
750 750	<i>7</i> 8	CIGNA MED-A-CARE
750 750	9	DENTAL PLAN
750 750	10	NATIONAL DENTAL
750	10	NATIONAL DENTAL

Object	Sub-Object	Description
750	0	FRINGE BENEFITS
750	13	HEALTH SELECT PLAN
750	16	CIGNA HEALTH PLAN
750	18	MANUFACTURERS LIFE
750	19	PHILADELPHIA LIFE
750	20	ON-THE-JOB INJURY INSURANCE
750	21	STANDARD OF AMERICA LIFE
750	22	UNEMPLOYMENT INSURANCE
750	23	OTHER EMPLOYEE BENEFITS
750	24	HOUSE STAFF INSURANCE ASSN
750	25	FELLOWSHIP PLAN I/R STAFF
750	26	BUS FARE SUBSIDY PLAN
750	27	ASRS LONG TERM DISABILITY
750	28	INVESTIGATOR RETIREMENT
750	29	DELTAL DENTAL
750	30	RELIATER LIFE
780	0	SALARY ADJUSTMENTS
790	0	OTHER PERSONAL SERVICES
790	1	BUDGET DEFERRED HOURS PAID
790	2	LUMP SUM PAYMENT
790	3	EMPLOYEE SUGGESTION AWARD
790	4	EXCESS COST ET&R W/A
790	5	OVERHEAD
790	6	AWARDS PROGRAM CREDIT
790	8	ANTICIPATED GRANTS
790	9	OTHER ADJUSTMENTS
795	0	P S INTER-FUND CREDIT (NEG)
796	0	P S INTER-FUND CHARGES
797	0	PERSONNEL SAVINGS (NEG)
801	0	GENERAL SUPPLIES
801	1	AUTO-GAS OIL LUBE
801	2	AUTO-TIRES TUBES BATTERY
801	3	OTHER AUTOMOTIVE SUPPLY
801	4	BEDDING & LINEN
801	5	CLEANING & JANITORIAL
801	6	CLOTHING/UNIFORMS
801	7	TECHNOLOGY SUPPLIES
801	8	SOFTWARE
801 801	9 10	EDUCATIONAL SUPPLIES ENVIRONMENTAL SUPPLIES
801 801	10 11	FOOD-PERISHABLE
OU 1	1.1	I OOD FENISHABLE



Object	Sub-Object	Description
801	0	GENERAL SUPPLIES
801	12	FOOD-PREPARATION
801	13	FOOD-NON PERISHABLE
801	14	FOOD-SPECIAL FUNCTIONS
801	15	FOOD-NOURISHMENTS
801	16	KITCHEN & DINING SUPPLIES
801	17	LANDSCAPING SUPPLIES
801	18	OFFICE SUPPLIES
801	19	RECREATIONAL SUPPLIES
801	20	SAFETY APPAREL
801	21	SMALL TOOLS & EQUIPMENT
801	22	O R INSTRUMENTS
801	23	LICENSE/MAINT SOFTWARE
801	24	FURNITURE & EQUIPMENT UNDER \$1,000
801	25	LAUNDRY SUPPLIES
801	26	OTHER SUPPLIES
802	0	MEDICAL SUPPLIES
802	1	DENTAL SUPPLIES
802	2	LABORATORY SUPPLIES
802	3	LAB-REAGENTS & MEDIA
802	4	LAB-CONSUMABLES
802	5	RADIOLOGY SUPPLIES
802	6	X-RAY FILM
802	7	X-RAY CONTRAST & MEDIA
802	8	PHARMACEUTICALS
802	9	FAMILY PLANNING PHARM
802	10	PROSTHETIC SUPPLIES
802	11	BLOOD & PLASMA SUPPLIES ANESTHETIC SUPPLIES
802 802	12 13	OXYGEN & OTHER GASES
802 802	14	IV SOLUTIONS
802 802	15	RADIOACTIVE SUPPLIES
802	16	MED SUPPLIES NOT BILLED
802	17	OTHER MEDICAL SUPPLIES
802	18	O R INSTRUMENTS
805	0	CONTRACTUAL SERVICES - EXTERNAL
805 805	1	ACCOUNTING & AUDITING
805	2	ACTUARIAL
805	3	ADMINISTRATIVE SERVICES
805	4	HSA ALLOCATION
805	5	ARCHITECTURAL
805	6	APPRAISAL SERVICES
805	7	CONSULTING & MANAGEMENT
805	8	COURIER SERVICES
805	9	BROKER FEES

Object	Sub-Object	Description
805	0	CONTRACTUAL SERVICES - EXTERNAL
805	19	MANAGED CARE ADMIN ALLOC
805	20	CASE MGMT SERVICE ALLOC
805	21	EDUCATORS & TRAINERS
805	22	ENGINEERING
805	32	TECHNOLOGY CONSULTING
805	36	OTHER PROFESSIONAL SERVICES
805	39	SECURITY GUARD SERVICES
805	44	CLAIMS ADMIN SERVICE FEE
805	54	JANITORIAL SERVICES
805	55	ARCOR PERSONNEL SERVICES
805	56	ELECTION WORKERS OUTSIDE
805	57	LAUNDRY/DRY CLEANING SVCS
805	58	PERSONNEL HIRE/TEST SVCS
805	59	OTHER SERVICES
805	60	TEMPORARY HELP OUTSIDE
805	61	MOVING SERVICES
805	62	COUNTY SPONSORED TRAINING
805	63	URAS-TRAINING
805	64	POSTAGE
805	65	MICROWAVE
805	66	TELEGRAPH
805	67	U S WEST CHARGES
805	68	LONG DISTANCE CHARGES
805	69	OTHER COMMUNICATION SERVICES
805	70	COLLECTION FEES
805	71	JTPA - OCCUPATIONAL/VOCATIONAL
805	72	JTPA - OJT
805	73	JTPA - OTHER COSTS
807	0	HEALTH CARE SERVICES
807	6	HH-NURSE SERVICE
807	7	HH-AIDE SERVICE
807	23	INTERNS & RESIDENTS
807	24	NURSES
807	25	MENTAL HEALTH SERVICES
807	26	DENTISTS
807	27	PHYSICIANS
807	28	CONTRACT MEDICAL PROVIDER
807	29	LTC MEDICAL SERVICES
807	30	HHC MEDICAL SERVICES
807	31	OTHER MEDICAL PROF SERVICES
807	33	HOSPITAL/MEDICAL SVCS(MCDHS)
807	34	OUTPATIENT CLINIC SERVICES
807	35	NON-AHCCCS COVERED CHARGES
807	37	FAMILY PLANNING SERVICES
807	40	PRIMARY CARE SERVICES



Object	Sub-Object	Description
807	0	HEALTH CARE SERVICES
807 807	4 1	DENTAL SERVICES
807	42	DURABLE MEDICAL EQUIP CHGS
807	43	SURGICAL SERVICES
807	45 45	HEARING SERVICES
807	45 46	VISION SERVICES
807	40 47	THERAPY SERVICES
807	48	RADIOLOGY SERVICES
807 807	40 49	HOSPITAL/MEDICAL SERVICES
807 807	49 50	EMERGENCIES
807 807	50 51	REFERRALS
807	51 52	PRESCRIPTIONS
		LABORATORY SERVICES
807	53 54	SUBCAPITATION EXPENSE
807	54 55	
807	55	GROUP RESPITE CARE
810	0	LEGAL
810	1	PARALEGAL/STUDENT TIME
810	2	ATTORNEYS APPEALS-COURT
810	3	ATTORNEYS CRIM INDIG-COURT
810	4	ATTORNEYS NON-CRIMIN COURT
810	5	ATTORNEYS-JUVENILE COURT
810	6	ATTORNEYS OTHER NON-COURT
810	7	ATTNYS FEES-NO COVERAGE
810	8	ATTORNEYS COUNTY
810	9	BROKERS FEES
810	10	CONSULTING & MANAGEMENT
810	11	COURT REFEREES
810	12	EXPERT WITNESS FEES/EXPENSE
810	13	EYE WITNESS FEES/EXPENSE
810	14	INTERPRETER FEES/EXPENSE
810	15	LIEN FILING FEES
810	16	VISITING JUDGES FEES
810	17	MENTAL EXAMINATION FEES
810	18	RULE 11 EXAM
810	19	CORRECTIONAL HEALTH FEES
810	20	RULE 26.5 EXAM
810	21	OTHER FEES
810	22	DEPOSITION REPORT SERVICE
810	23	PRELIM HEARING/GRAND JURY
810	24	TRIALS REPORT SERVICE
810	25	OTHER REPORTING
810	26	APPEALS TRANSCRIBING SERVICE
810	27	DEPOSITIONS TRANS SERVICE
810	28	PRELIM HEAR/GRAND JURY TR S
810	29	MISCELLANEOUS TRANSCRIPT
810	30	JURY FEES



Object	Sub-Object	Description
810	0	LEGAL
810	31	JURY LODGING
810	32	JURY MEALS
810	33	JURY MILEAGE
810	34	OTHER JURY EXPENSE
810	35	ARBITRATION EXPENSE
810	36	JUDGMENTS & SETTLEMENTS
810	37	AWARDS & SETTL-NO COVERAG
810	38	LITIGATION EXPENSE
810	39	MERIT SYSTEM HEARING EXPENSE
810	40	PROPERTY EVALUATION EXP
810	41	R-O-W EXPENDITURES
810	42	R-O-W CONDEMNATION EXPENSE
810	43	LEGAL EXPENSE-NO COVERAGE
810	44	OTHER LEGAL EXPENSE
810	45	INVESTIGATION EXPENSE-COURT IN
810	46	INVESTIGATION TIME
810	47	INVESTIGATION EXPENSE-OTHER
810	48	PUBLISH OF LEGAL NOTICES
812	0	LEGAL-GROSS PROCEEDS
812	2	GP-AUTO LIABILITY
812	3	GP-ENVIRONMENT LIABILITY
812	6	GP-GENERAL LIABILITY
812	17	GROSS PROCEEDS/PROPERTY CLAIM
812	19	GP-MEDICAL MALPRACTICE
813	0	DAMAGES PAID
813	2	DP-AUTO LIABILITY
813	3	DP-ENVIRONMENTAL LIABILITY
813	6	DP-GENERAL LIABILITY
813	17	DAMAGES PAID/PROPERTY CLAIM
813	19	DP-MEDICAL MALPRACTICE
815	0	INSURANCE
815	1	AUTO PHYSICAL DAMAGE CLAIMS
815	2	AUTO LIABILITY CLAIMS
815	3	ENVIRONMENTAL LIAB CLAIMS
815	4	BOILER INSURANCE
815	5	COURSE CONST INSURANCE
815	6	GENERAL LIABILITY CLAIMS
815	7	GENERAL LIABILITY INSURANCE
815	8	WORKMENS COMP INDEMNITY
815	9	WORKMEN'S COMP INSURANCE
815	10	WORKMEN'S COMP MEDICAL
815	11	DENTAL INSURANCE
815	12	DISABILITY INSURANCE



Object	Sub-Object	Description
815	0	INSURANCE
815 815	13	HEALTH CLAIMS
815	14	HEALTH INSURANCE
815	15	INDIVIDUAL/BLANKET BONDS
815	16	UNEMPLOYMENT CLAIMS
815	17	PROPERTY CLAIMS
815	18	PROPERTY INSURANCE
815	19	MALPRACTICE CLAIMS
815	20	MALPRACTICE INSURANCE
815	21	LIFE INSURANCE
815	22	MENTAL HEALTH PROGRAM
815	23	NOTARY BONDS
815	24	OTHER INSURANCE
815	25	SIGHT CARE
820	0	RENT
820	1	AUTOMOBILE RENT
820	2	BUILDING RENT
820	3	SPECIAL FUNCTION RENT
820	4	COPYING EQUIPMENT RENT
820	5	COMMUNICATION EQUIP RENT
820	6	DATA PROCESSING EQUIP RENT
820	7	GROUNDS/LAND RENT
820	8	MEDICAL EQUIPMENT RENT
820	9	OFFICE EQUIPMENT RENT
820	10	IN-HOUSE EDUCATION EQUIP RENT
820	11	OTHER RENTALS
825	0	REPAIRS AND MAINTENANCE
825	1	AUTOMOTIVE R&M SUPPLIES
825	2	BUILDING R&M SUPPLIES
825	3	COMMUNICATION R&M SUPPLIES
825	4	ELECTRICAL R&M SUPPLIES
825	5	GROUNDS R&M SUPPLIES
825	6	HEAT/LIGHT/COOL R&M SUPPLIES
825	7	MEDICAL R&M SUPPLIES
825	8	OFFICE R&M SUPPLIES
825	9	PLUMBING R&M SUPPLIES
825	10	ROAD R&M SUPPLIES
825	11	WATER CONSTRUCTION
825 825	12	OTHER R&M SUPPLIES AUTOMOTIVE R & M
825 825	13 14	BUILDING R & M
825 825	15	CONSTRUCTION EQUIPMENT R&M
825 825	15 16	COMMUNICATION EQUIPMENT R&M
825 825	16	DATA PROCESSING EQUIP R&M
020	17	DATA FROCESSING EQUIF RAIVI

Object	Sub-Object	Description
825	0	REPAIRS AND MAINTENANCE
825	18	GROUNDS R&M
825 825	19	HEAT/LIGHT/COOL R&M
825	20	MEDICAL/LAB EQUIPMENT R&M
825	21	COPYING EQUIPMENT R&M
825	22	OFFICE EQUIPMENT R&M
825	23	OTHER REPAIR & MAINTENANCE
826	0	FACILITIES MGMT DISCRETIONARY
827	0	MATERIAL MGNT DISCRETIONARY
827	1	REPROGRAPHICS
827	2	WAREHOUSE SERVICES
827	3	PROCUREMENT SERVICES
828	0	MOTOR POOL
829	0	FUEL
830	0	TELECOM DISCRETIONARY
832	0	COUNTY COUNSEL
833	0	EMPLOYEE BENEFITS ADMIN
834	0	BASE LEVEL EQ SERVICES CHARGES
835	0	EQUIPMENT REPLACEMENT
836	0	RISK MANAGEMENT
837	0	BASE LEVEL TELECOM
838	0	TELECOM WIRELESS SYSTEMS
839	0	OTHER INTERNAL SVCS CHARGES
839	1	HSA ALLOCATIONS
839	2	MANAGED CARE ADMIN ALLOCATION
000	~	W. C. CED OME ADMINANCEDOMINON
840	0	ELECTED OFFICIAL TRAVEL
840	1	AIRLINE/BUS/TAXI
840	2	MEALS
840	3	LODGING
840	4	EVENT COST
840 840	5	MILEAGE ELECTED
040	ວ	WILLAGE ELECTED



Object	Sub-Object	Description
841	0	EMPLOYEE TRAVEL
841	1	AIRLINE/BUS/TAXI
841	2	MEALS
841	3	LODGING
841	5	MILEAGE ALLOWANCE
• • • • • • • • • • • • • • • • • • • •	· ·	
842	0	EDUCATION
842	1	SEMINAR FEES
842	2	CERTIFICATION FEES
842	3	MEMBERSHIPS
843	0	TRANSPORTATION/SHIPPING
843	1	FREIGHT
843	2	MOVING OF ASSETS
843	3	MOVING SERVICES
843	4	PATIENT TRANSPORT SVCS-MMC
843	5	MILEAGE ALLOWANCE
843	6	OTHER TRANSPORTATION EXPENSE
044	•	IUDIOIAL TRAVEL
844	0	JUDICIAL TRAVEL
844	1	INVESTIGATIVE TRAVEL
844	2	WITNESS TRAVEL
844	3	PRISONER/COURT WARD TRAVEL
845	0	SUPPORT AND CARE OF PERSONS
845	1	BURIAL OF INDIGENTS
845	2	COUNTY INMATES
845	5	FOSTER HOME
845	6	HABITATION CARE
845	7	TUITION-NON-COUNTY-EMPLOYEE
845	9	SUPPORTIVE RESIDENT LIVING
845	10	SUPERVISORY CARE
845	13	SEARCH/RESCUE
845	14	PERSONAL CARE
845	15	HOMEMAKER SERVICES
845	16	ADULT DAY CARE
845	20	HOME MEALS SERVICE
845	21	PATIENT LOSS/REIMBURSEMENT
845	22	OTHER SUPPORT AND CARE
847	0	MEDICAL CARE
847	3	RESPITE CARE
847	4	ATTENDANT CARE
847	8	INTERMED NURSING HOMES
847	11	OTHER NURSING HOMES
847	12	NURSING HOME-CO INS
847	17	SKILLED NURSING HOMES

Object	Sub-Object	Description
847	0	MEDICAL CARE
847	18	HOSPICE CARE
847	19	TRANSPORTATION/AMBULANCE
0	.0	110 0101 0101 0101 01000 0100 0100 0100 0100 0100 0100 0100 0100 0100 0100 0100 0100 01
850	0	UTILITIES
850	1	ELECTRICITY
850	2	NATURAL/PROPANE GAS
850	3	REFUSE REMOVAL
850	4	SEWAGE DISPOSAL
850	5	WATER
850	6	OTHER UTILITIES
850	7	INFECTIOUS WASTE DISPOSAL
850	8	U S WEST CHARGES
850	9	LONG DISTANCE CHARGES
850	10	OTHER COMMUNICATION SERVICES
855	0	STATE AND LOCAL AID
855	1	AGRIC EXTENSION SERVICE
855	5	IMMIGRATION COMMISSION
855	6	MARICOPA ASSOC OF GOVERNMENTS
855	7	VITAL STATISTICS
855	9	ACCOMMODATION SCHOOLS
855	10	OTHER AID
857	0	MANDATED HEALTH CARE PAYMENTS
857	1	AHCCCS CONTRIBUTIONS
857	2	AHCCCS SANCTIONS
857	3	ALTCS CONTRIBUTION
857	4	ARNOLD V SARN SMI (DHS IGA)
857	5	GEN MENTAL HEALTH NON-SMI DHS
857	6	DISPRO SHARE SALES TAX WITHHOL
857	7	PRE-AHCCCS MMC
857	8	PRE-AHCCCS OUTSIDE HOSPITAL
857	9	PSYCH RESIDENCY PROGRAM
857	10	PRE-AHCCCS LAWSUIT SETTLEMTS
857	11	ARNOLD V SARN LITIGATION
857	12	ARNOLD V SARN COURT MONITOR
860	0	MISCELLANEOUS EXPENSE
860	1	BOOK/PAMPHLETS/SUBSCRIPTIONS
860	2	PRINTING-BINDING-DUPLICATION
860	3	PUBLISH OF TAXES SALES
860	4	OTHER PUBL & ADV EXPENSE
860	5	RECORDS MANAGEMENT SERVICES
860	7	LEASE PURCHASE BUYOUT
860	8	MEMBERSHIPS/CERT/LICENSE
860	9	TAXES & ASSESSMENTS
000	ð	TARLO & AGGLOGIVILIVIO



Object	Sub-Object	Description
860	0	MISCELLANEOUS EXPENSE
860	10	OTHER MISCELLANEOUS EXPENSE
861	1	GAIN/LOSS SALE FIXED ASSETS
865	0	NON-OPERATING RESERVES
865	2	CONTINGENCY\RESERVES
865	3	CASH FLOW RESERVES-POSITIVE
865	4	DEFICIT REDUCTION OFFSET
870	0	OTHER ADJUSTMENTS
870	1	LOSS/GAIN FRM INVENTORY ADJ
870	2	ITEMS FOR RESALE
870	3	ITEMS FOR RESALE-NONSTOCK
870	4	ITEMS FOR INVENTORY
870	5	INTERGOVT HOLDING ACCOUNT
870	6	INTER-FUND RESERVES
870	7	MEMO REVENUE W/A
871	0	WAREHOUSE INVENTORY
872	0	S S INTER-FUND CREDIT (NEG)
873	0	S S INTER-FUND CHARGES
874	0	OTHER NEGATIVE ADJUSTMENTS
874	1	CASH FLOW RESERVES-NEGATIVE
874	2	ITEMS FOR INVENTORY
875	0	BONDS AND RELATED EXPENSE
875	1	DEPRECIATION EXPENSE
875	2	BOND REDEMPTION
875	3	PRINCIPAL
875	4	INTEREST-BOND
875	5	INTEREST-OTHER
875	6	OTHER EXPENSE
875	7	C.O.P REDEMPTION
880 880	0 1	TRANSFERS OUT TO OTHER FUNDS CENTRAL SERVICE COST ALLOCATION
910	0	LAND
910	1	LAND ACQUISITION-ROW
910	2	LAND ACQUISITION-OTHER
910	3	RELOCATION-FACILITIES
910	4	RELOCATION-OTHER

Object	Sub-Object	Description
040	0	LAND
910 910	0 5	LAND LAND PREPARATION
910	5 6	RIGHTS & CLAIMS
	7	
910 910		OTHER LAND COST
	8	ORIGINAL ACQ/CONSTRUCTION
910	9	PARKING LOTS
915	0	BUILDINGS AND IMPROVEMENTS
915	1	CAPITAL LEASE / BUILDINGS
915	2	CAPITAL LEASE / IMPROVEMENTS
915	3	CONSTRUCTION WORK IN PROGRESS
915	4	ALTERATIONS/IMPROVEMENTS
915	5	INFRASTRUCTURE
915	6	ROADS AND RELATED STRUCTURE
915	7	SEWER & WATER LINES
915	8	OTHER IMPROVE O/T BUILDINGS
920	0	EQUIPMENT
920	1	CAPITAL LEASE / MECH/EQUIPMENT
920	2	CAPITAL LEASE / TELE/FAX
920	3	SOFTWARE
920	4	COMMUNICATIONS EQUIPMENT
920	5	CONS EQUIP NON-MOTORIZED
920	6	EDUCATION/REC EQUIPMENT
920	7	ENGR/SCIENTIFIC EQUIPMENT
920	8	KITCHEN/LAUNDRY EQUIPMENT
920	9	HEAT/COOL/LIGHT EQUIPMENT
920	10	MEDICAL/LAB EQUIPMENT
920	11	OFFICE FURNITURE/EQUIPMENT
920	12	SHOP EQUIPMENT
920	13	WEAPONS\GUNS
920	14	OTHER FURNITURE & EQUIPMENT
920	15	COMPUTER EQUIPMENT
920	16	CAPITALIZED FREIGHT
020	10	on males melom
930	0	TRANSPORTATION
930	1	CONSTRUCTION VEHICLES
930	2	TRAILERS
930	3	OTHER MECHANIZED
930	4	PASSENGER VEHICLES
930	5	TRUCKS
930	6	AIRCRAFT\HELICOPTERS
940	0	OTHER CAPITAL OUTLAY
940	1	NON-INVENTORY ITEMS
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